

Annual Report 2024

Our look back and reflections on a year of being God's
people as Broadwater Baptist Church.

Annual Report 2024—Role Holders

All In Team	Jason and Claire Gain, Karyn Hinks, Chris Butler, Bex Stender
BMS Birthday Scheme	<i>Elain Hardwick, Denise Muddle</i>
Church Secretary	Paul Rycroft
Deacons	Paul Rycroft, James Aylward, Linda Rockall, Ted Jackson, Ros Russell, Barbara Seale, Martin Cornford, Elain Hardwick, Colin Philips.
Treasurer & Gift Aid	Ted Jackson
Payroll	Richard and Maureen Marshall
Flowers	Sue Stender
Home Group Leaders	Paul Stender, Claudette Coles, Gill Whelan Ted Jackson, Linda Rockall, Joy Ollive, Jason Gain, Paul Rycroft
Lettings	Paul Stender
Home Mission	Andrew Groves Chris and Denise Muddle
Pastoral Visiting Team	Jason Gain, Colin Philips, Barbara Seale, Lynda Hulcoop, Kath Horton, Mike Belton, Richard Marshall.
BLAST Leaders	Mary Condon, Karyn Hinks
Premises Manager	David Rockall
PRS Licences	Martin Cornford
Safeguarding Lead	Ros Russell, Karyn Hinks.
Wave Café Manager	Heather Cornford
Wave centre Liaison	Linda Rockall
Website	Simon Napper
Wedding Registrars	Sue Stender, Karen Sweetman-Hicks
Welcome Team Lead	Kath Horton
Worship Leaders	Ted Jackson, Adam Stender, Lauren Rycroft, James Aylward
Worship Technicians	Andrew Groves, Paul Rycroft, Owen Peck,
Worship Coordinator	Lauren Rycroft
FaceBook Admin	Lauren Rycroft, Martin Cornford

Annual Report 2024—Role Holders

Senior Moments	Elaine & Dave Hardwick, Colin Philips, Jenny Philips, Sue Walker
Chat Tea Café	Elaine & Dave Hardwick
Gardens	Paul Stender, Ted Jackson, Mike Belton
Preachers Group	Jason Gain, Colin Philips, Karen Sweetman-Hicks, Paul Rycroft

Treasurer's Report 2024

Introduction

I suggest this report is read in conjunction with the accounts pages, which are provided as an attachment at the AGM. Page 1, the summary page, gives the main totals for your information. The detailed notes mentioned appear on pages 2 and 3. For extra information the totals for 2023 are shown on the right hand side. Members - let me know if you need an emailed copy.

Church Income (notes 1 and 2)

Our regular offerings this year have totalled £58,395 including gift aid tax refunds. This was around £1,800 more than 2023.

General donations and interest totalled £6,689.

Each year it seems our room lettings income gets larger, and in the year totalled £23,718 which was around £4,500 more than the previous year.

Church Regular Expenditure

Generally, our costs relating to ministry, resources, and office charges were much the same as the previous year (notes 3 – 6, 8).

Overall, the cost of our running our church premises came to £52,189, which was £2,000 more than the previous year. In particular, gas, electricity and water prices were higher (gas consumption would have been higher if we had had a church to heat!). Manse costs came to £4,872. (Notes 7a and 7b.)

Church roof and associated works (note 7c)

We are extremely grateful to the generous donations towards the cost of the new roof, the solar panels, and further refurbishment work. By the end of December the costs due by that time had been covered within these donations, but there is still much to do in 2025. We are able to carry forward some £38,000 from the donations into the new year, and progress continues. That amount is contained in the designated funds.

Wave Café (note 9)

There was an overall cost to the church this year, whereas there was a small surplus in 2023.

Thanks to what we call function sales – mostly refreshments/lunches for meetings and the nearby schools – being significantly greater than ever before, total sales almost reached the highest total which was in 2023. However, costs were greater and I'm sure you can appreciate we need to keep up with hourly rates as related to the national wage rules.

This all results in a net cost to the church of £3,983, which is about £77 per week – which is extremely good value for all the community and fellowship good the café does.

Your giving to other causes (note 15)

Totals of your giving to the various charities supported this year are broken down in this note, and came to £5,569. This includes any gift aid tax refunds relevant to those causes. Some of these causes are 'one-off' offerings and I'm sure these will vary each year.

If you wish to extend your monthly standing order for offertory to include particularly the Baptist Missions, or Hope for Children Latvia please speak to me. Payments to the BBC to be allocated to these charities may be paid online (the charity as the reference) or in cash (enveloped with the charity noted).

Treasurer's Report 2024 continued

Summary

The accounts as usual show creditors (what we owe suppliers) and debtors (what they owe us) at 31 December (notes 10 – 12).

Our balance carried forward to 2025 – after deducting restricted and designated funds (note 13) - is £32,733 (around £12,000 less than in 2023). We need to keep this total higher for contingencies.

These accounts have been signed off at the recent deacons meeting, and are now with the accounts examiner for his review.

We give thanks to Richard and Maureen Marshall for their work on payroll, pensions and taxation, and Paul Stender for his work in looking after the letting bookings, and all that goes with that.

We should perhaps give thanks to each other for contributions by way of offerings for God's work in this place.

Please remember that week by week costs are always increasing and I invite to you remember to regularly prayerfully review your offerings.

Although we no longer have an 'offertory prayer' as such, please pray the following prayer when you check your bank statement for standing orders, or when your contribution is placed in the basket at church.

Gracious God, accept this gift, and with it our lives, to be used in your service; through Jesus Christ our Lord. Amen

Ted Jackson, Treasurer



Roofing works—October 2024

From the Minister

We now see light at the end of the tunnel in regards to getting back under the Church roof. Although there are a few things that will need to be worked out it's looking exciting. Our prayer has always been that we might serve the community with all of the resources God has given us and it already looks like we are getting some interest for when the work is completed.

As we have used those resources over the past year we have continued to get the opportunity to share our faith and see so many more friends, neighbours and family join in with Fun Events, Worthing Play Day, Christmas and Easter and many more. We have not been limited in our wanting to love others and show our love for Jesus in our actions.

We also have a growing presence in Whytemead school and we pray that more and more we can share our faith with those in our closest community. Please remember me as I do assemblies, Lynda Hulcoop and the "Walk through the Bible " group, but more than that we ask you to pray that this presence would grow, not just in sharing the Gospel but in supporting the children and staff in whatever way we can.

A sign of God's grace over these difficult times is that He has continued to add to our numbers and we have welcomed new members and we hope to see baptisms in the near future. God is faithful and asks us to continue doing good and through that He will do great things

We will face more challenges and see greater opportunities in 2025 so let's take heart and continue to pray that God will do even more than we can imagine or dream in the months to come as we hope to be the church He wants us to be.

God bless,

Rev. Jason Gain



Carols by Candlelight—December 2024

Homegroups

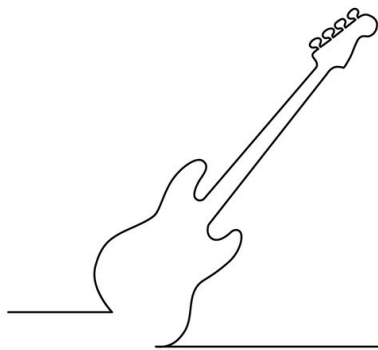
A homegroup is a collection of people meeting regularly (mostly twice a month, some monthly) as a fellowship in someone's home to pray, think and talk about the Christian life using a syllabus with understandable bible study, discussion on spiritual matters, and sometimes personal matters, in a safe and confidential environment. Group members each gradually gain a confidence to share within the group. Over time each group will become almost like a family, certainly a feeling that they can be your special church friends. We feel that these groups are an important part of the church.

Not each group studies the same thing, and in 2024 some of the subjects covered have been – Holy Habits, Talking Jesus, J John (10 Commandments), worship and discipleship, and there have been social evenings as well. Most groups members keep in contact with each other via Whatsapp groups or calls and visits, so they can bind one another up in prayerful mutual support. Membership of each group remains the same – in some other churches

members are after a time asked to transfer to another group, but not at this church. All attendees and friends of the BBC are welcome to join one of the 6 groups, and a good number have done. There will always be room for newcomers in most of the groups.

If you are not in a group and would like to be speak to our minister or one of the deacons.

Ted Jackson



2024 has been a fulfilling year at BBC, which has strengthened my sense of the living community of the church family – slightly warts and all in the rich tapestry of life, but very welcoming! I've felt most able to contribute to the worship playing in the band, and felt my skills grow in a supportive environment, a good feeling of being a team together. I have also appreciated and been strengthened by Jason's teaching on Sundays, teaching that doesn't always take the 'conventional' line. Other areas that I have really appreciated have been the Home Group – again a very supportive environment where I have been able to share openly, and other areas of fellowship like CBBC – I feel at home and safe!

Will Ring

Many thanks all those who take their turn to welcome us each week to our services, especially our youngsters from Blast who have been at the door for our All in Services. We will endeavour to welcome all who come through our doors on a Sunday, young and old, long standing and new.

Kath Horton

A large, elegant, handwritten word "Welcome" in a cursive script, written in a dark brown or black ink.

I am so happy to be part of the BBC but I feel it took a while to be accepted, therefore I make a special effort to speak to new people and try to make them feel welcome.

Martin

Deacons

Many of us at Broadwater Baptist Church have various responsibilities within our church, and we all work as a team for the glory of God. The deacons have been given additional responsibilities by the church members to control the administration of the church on their behalf, and I thought our friends at the BBC would like to know a bit more about what happens at a typical meeting.



First of all, to become a deacon we have to be members of the BBC and have been baptised, and as we are also trustees of the church we must not have a criminal record or have been declared bankrupt. Then of course

the members at the BBC have to vote us in to represent them, which involves making a short personal statement at the AGM. The deacons agree to a 3-year term and are then permitted to stand for re-election, this can happen once more which means we can serve for up to 9 consecutive years before taking a break of at least one year. There is a maximum of 9 deacons serving on the diaconate and I am very pleased to say we have a full complement at present. We normally meet once a month and the meeting usually begins with prayer, then we discuss pastoral matters - that is to say we think of those in the church who are suffering physically or have other problems, and we pray for all those who need help or support. We check through the minutes of the previous meeting and make any changes if required so we have a true record of what was previously discussed. After this we discuss any safeguarding matters or health and safety issues that might have occurred, then consider the church buildings and any maintenance that might be required. Our treasurer updates us on the financial side of things so we can be sure everything is on track. We discuss our church services and other events that are happening at the BBC, and talk about how we can encourage each other within the church. To end the meeting we recap what we have discussed during the meeting and consider if we are fulfilling our duties as Christians, and finally close in prayer.

We are always pleased to have members apply to join the diaconate as we welcome any fresh ideas to improve what we do at the BBC, so would encourage everyone to prayerfully consider standing for election, as it really is a privilege to serve.

Martin Cornford

As a deacon I have felt so privileged to see the results of our prayers and trust in God's provision. It is a time of growth and excitement mixed with evaluation and reflection.

As another deacon I feel the privilege as well. It is an honour to serve in this way.



Prayers—10am each Tuesday in the Anchor Lounge

Prayer support and practical help for those who are unwell, infirm and struggling.

Our Sunday Services

“Work done on the All Age Talks is very welcome and helpful. It introduces the sermon subject well.”

What a privilege it is to be one of the team that plans and presents the all age talks during our Sunday services! As an adult, I always enjoy this part of our services as every talk is presented in an engaging and memorable style. Fabulous quizzes and games are always uplifting as are bags or boxes with enlightening contents and costume props! Chocolate is always a favourite and helps learning along with items that can be taken home to remind us of the message being shared. Thanks to all :-)

It's been a challenge over the last couple of years since not being in the church but I'm thankful to all the musicians and tech team for being so willing to make it as good as it can be. Special credit to Paul who sets up every week.

A group from BBC attended the Big Church Festival in 2024 bringing new ideas and worship songs back to the church. We have a gifted and talented worship team and this year a youth band has been created.

We often feel very uplifted in our faith during the sung worship. Especially after a tough week away from church. We are ably led by the team who bring passion and meaning to the songs.

“With thanks to Jason for his ministry and for leading us to approach ‘challenges’ prayerfully. This year has certainly shown the powerful effects of prayers from our community.”

“Thanks to the wider congregation for the incredible donations for our building. Thanks for the fellowship even in doing DIY together. Thanks to Jason for his ministry. Thanks to the band for your fellowship.”

Preaching Group



We are blessed in our church to have a team of preachers to address the congregation and we meet monthly to exchange ideas and encourage one another. We are saddened this year that Chris Butler moved away and he no longer blesses us with his insights on a Sunday.



Children and Young People—Sunday Groups

Leaders and some helpers have worked together with our children and young people to provide the most appropriate and fulfilling time spent together in our groups. Our children have been inspiring in their ability to discuss and feedback what they would find most useful in terms of presentation for our time together when we are outside of the services. As this is an ongoing process we are including evaluation as part of our time and have build strong relationships that allow transparency for all involved. Particular thanks to Lawrence for encouraging the younger ones to feel comfortable to express their ideas. We encourage our young people to stay in at least one service (other than All In) and to plan tasks or games for the younger group to be involved in during sessions. There is also support and encouragement during our combined group work. Our focus now is to continue working together to evaluate and use evaluations to further enhance the learning and social activities offered within BLAST groups. We are also working to plan ahead in line with Jason's yearly rotas to give plenty of advanced awareness of what and when we will be teaching. Many thanks to all who give up their time to be involved with our work for children and young people.



7th August



Dominoes on a Wednesday morning. It's lovely to meet with church members and

Fun Events

It's a great way to be able to invite friends into church via the community Fun Days. This resulted in our friend bringing her wider family to the Christingle service.

Safeguarding

Our policy has been reviewed and we have had changes in who is now responsible for safeguarding issues. Ros is now deacon responsible for safeguarding. Training is being reviewed and will be booked where necessary. No new issues have been raised. Information needed for safe care of children in BLAST groups has been stored safely in a locked cupboard and the reintroduction of an attendance register will take place in accordance with suggested guidelines for children's safety.

Lettings

2024 has been the best year yet for lettings which goes towards the working of the church. There are many different activities: dance, uniformed organisations, WSCC (Foster and virtual school), dominoes, Jack In The Box pre school, Safe in Sussex, Moo Music, counselling. With the opening of the sanctuary there will be even more opportunity for Christian activities etc.

Paul Stender



CAMP 2024

We returned to the wonderful Champs Hill 12th—14th July for another camp. The weather was kind this year which meant we could enjoy the regular Task Master, camp fire and rounders. Although we were fewer in numbers, we enjoyed great food, fun and fellowship. Our theme was the lost sheep and it was great to see the creative interpretations—one cheeky sheep even snuck into church the next weekend—Thanks Eli! It is always great to come together in worship in the open air on the Sunday morning and think of our friends back at Broadwater.

Another fab weekend together—old and young in fellowship and fun!

Good place to have closer fellowship

The Wave Cafe

The Wave Café

"Good opportunity to involve with the local community. It's a valuable thing to have in our church."

"Its lovely to see various people of all ages."

Scrumptious food and refreshments, providing great value, space for friendship and a welcome to all.

Tuesdays to Fridays 9:30am till 3pm.

In 2024 our café entered its 16th year of trading. Wow! Where have those 16 years gone! Like so many others, my children Harvey and Lewis grew up going through Jack in the box. Over the years some parents come back with new additions to their family, starting their journey through Jack in the Box and our café all over again. Many of them are surprised that we are all still here and even more surprised when we recognise them and ask about their son or daughter. But that's the thing about us, we care, we notice, we listen and we engage with our customers, that I feel is our USP. We are our own little community hub.

We currently have 4 members of staff employed by the church, myself, Rachel, Lucy and Natasha who formally joined us in December after several years of volunteering. But the café would not exist if it was not for our merry band of dedicated volunteers, all of whom work extremely hard to provide the best service.

Our customers too are very loyal, supporting us and socialising with one another and inviting each other to join them for lunch, especially if they see that they happen to be by themselves. Friendships made, and a real sense of community spirit. Even despite the issues with parking over the last few months we have managed to maintain a high level of trade without too much hardship. Our Christmas lunches were a huge success once again last year. With record selling tickets, and some customers already asking to be put on the list for this Christmas! (Never too early).

To close we did have a few weeks extra of closure in 2024 than normal, and a wee wobble from me along the way, but with the support of the church, fellow co-workers and continued prayer we got there and we look forward to 2025 with hope and optimism.

Ladies That Lunch

The ladies of the church meet every month, usually the third Thursday, at a local restaurant. Our mission is to take church outside of our church building into the community to meet people where they are in their everyday lives. Aiming to provide a friendly welcoming environment to chat freely about everything and anything. This enables us to meet in fellowship together whilst showing the secular members in our community that we are no different to them in many respects whilst also displaying the difference God makes in our lives. All are welcome.



Senior Moments

FOR THE YOUNG AT HEART

We are truly honoured to be able to reflect Gods love in our community through Senior Moments which is a not for profit bi-monthly gathering of both church and secular senior citizens. We meet with a mission to provide an activity or a speaker

followed by a hearty afternoon tea in order to bring people together, combat loneliness and isolation in a warm, safe and friendly environment.



Chat Tea Cafe is a drop in cafe with a mission to provide a warm safe space for people to meet and enjoy a chat over a cuppa and a sweet treat. It's very important to us that it is accessible to all so we operate a pay as you can afford donation for those able to give. All are welcome.

Welcome Baskets

Following the deacons awayday at the Hub in Upper Beeding we now have baskets of necessities for mums and women to make them feel valued and cared for by our church and most importantly God! This is well used and appreciated.

BBC Pastoral team.

Our minister Rev. Jason Gain leads a group of 6 people, including 2 retired Baptist ministers to show pastoral care to our congregation. We do acknowledge that many others within the church show love and care mostly through home groups.

We have a bimonthly training session which is very helpful, instructive and thought provoking, and this evening gives us all an opportunity to raise any questions or concerns we may have in a confidential setting.

As a group we try to keep up to date with people who may be ill or missing from church due to family problems or commitments and if appropriate a conversation or visit may follow.

We appreciate that in some circumstances it's more appropriate for Jason or a retired minister to arrange a visit.

Our group has contact with a local sheltered living community and we provide a communion service and fellowship over tea and coffee every 3 months.



Broadwater Baptist Church,

Dominion Road,

Worthing,

West Sussex.

BN14 8JL

FINANCIAL STATEMENT

STATEMENT OF ASSETS AND LIABILITIES

Summary PAGE 1

BROADWATER BAPTIST CHURCH
Notes to the Accounts:

		Current Year		Previous
		£		Year £
1. Offerings				
Gift Aided Offerings	incl small donations scheme	58,395		40,301
Gift Aid Tax total recovered or recoverable	incl above			10,012
Weekly Offerings - other	incl above			6,253
		<u>58,395</u>		<u>56,566</u>
2. Donations and other income:		Current Year		Previous
		£		Year £
Donations and Other Income		6,724		1,618
Bank and Deposit Interest		965		1,495
		<u>7,689</u>		<u>3,113</u>
3. Events & Miscellaneous Items		Current Year	Current Year	Previous
		£	£	Year £
		Income	Expenditure	Income
Charges to WSCC		0	0	993
Camp		490	547	874 inc
Fellowship Events	Skittles, Bowling, Etc	105	850	95
		<u>595</u>	<u>850</u>	<u>3,170</u>
				<u>1,962</u>
4. Ministry		Current Year		Previous
		£		Year £
Minister's Stipend		29,870		29,000
Pension Contribution		3,876		3,827
National Insurance (employers)		0		0
Pastoral, ministry support, visiting preachers		580		463
Minister's Travel		220		215
		<u>34,546</u>		<u>33,505</u>
5. Support to Worship		Current Year		Previous
		£		Year £
Resources, courses, training, conferences		412		679
Discipleship & Training				388
		<u>412</u>		<u>1,067</u>
6. Church (Funds) Donations to Other Causes		Current Year		Previous
		£		Year £
HFCL (from 2019) Mission , Hospitality, Fun Days, etc		2,691		114
		<u>2,691</u>		<u>319</u> fun days
				<u>433</u>
7. Premises and Equipment:		Current Year		Previous
		£		Year £
7(a) Church & Halls				
Lighting, Heating and Water		17,388		15,314
Cleaning and Consumables		18,639		18,292
Repairs, Maintenance, General Fabric, Alarms, other		11,451		11,574
Building Works (roof)		250		0
Insurance		4,462		4,328
		<u>52,189</u>		<u>49,508</u>
7(b) Manse		Current Year		Previous
		£		Year £
Lighting, Heating, Water, Council Tax		4,050		4,756
Insurance		635		594
Repairs and Maintenance		188		666
		<u>4,872</u>		<u>6,016</u>
7(c) Building Works and Refurbishment		Current Year	Current Year	Previous
		£ Given	£	Year £
		Income	Expenditure	Income
Roof Works		125,668	125,668	
Solar panel works		35,000	8,944	
Church Refurbishment		12,550		
		<u>173,218</u>	<u>134,612</u>	<u>84,192</u>
				<u>88,946</u>
				<u>3,650</u>
				<u>92,596</u>
8. Office Charges:		Current Year		Previous
		£		Year £
Administration & Miscellaneous		88		924
Bank Charges		657		675
Communications (computing, phones, postage)		967		1,126
Licences & Subscriptions		1,460		1,388
Photocopier & Paper		759		851
Stationery, website, advertising, etc.		664		675
		<u>4,595</u>		<u>5,639</u>

BROADWATER BAPTIST CHURCH

Notes to the Accounts:

9. Café		Current Year £	Current Year £	Previous Year £	Previous Year £
		INCOME	EXPENDITURE	INCOME	EXPENDITURE
Sales	Cash Sales	22,169		24,943	
	Card Sales (gross)	47,541		48,721	
	Function Sales	3,540		684	
		<u>73,250</u>		<u>74,348</u>	
Cost of Sales			32,848		34,616
Employment Costs			40,980		36,654
Equipment, Commission and other costs			3,405		2,706
			<u>77,233</u>		<u>73,976</u>
Net Café 'deficit'			<u>3,983</u>	surplus	<u>-372</u>

10. Bank and Other Cash Balances:

	Current Year £	Previous Year £
NatWest Bank - Business Reserve & Current A/c's	49,192	24,499
Baptist Union Corporation Savings account	22,464	18,831
Cash in Hand (Café)	150	200
	<u>71,806</u>	<u>43,530</u>

11. Current Assets:

	Current Year £	Previous Year £
Café Stock	1,587.17	1,554
Debtors - Church (gift aid tax relief unclaimed) etc	6,243.34	9,058
Payment made in Advance	371.21	
	<u>8,201.72</u>	<u>10,612</u>

12. Current Liabilities

	Current Year £	Previous Year £
Sundry Creditors and Accruals		
Church - income tax, charities, etc.	7,401.85	6,402
	<u>7,402</u>	<u>6,402</u>

13. Restricted and Designated Funds - Balances

Restricted Funds

	Current Year £	Current Year £	Previous Year £	Previous Year £
Mission and Charity Collections	0.00			3,277
Solar Fund	26,056.00			
Church Refurbishment	12,550.00			
Café Tips	882.93			
Restricted Total	<u></u>	39,488.93		<u>3,277</u>

Designated Funds

	Current Year £	Current Year £	Previous Year £	Previous Year £
Camp surplus b/fwd	384.00			
	<u>0.00</u>			
Designated Total		384.00		0
		<u>39,872.93</u>		<u>3,277</u>

14. Non-Monetary Assets: Held for Church's Own Use

The church is the beneficial owner (subject to the relevant trusts) of the following assets, the legal title to which is held by the church's custodian trustee - The Baptist Union Corporation Ltd. (shown at insured values) Sept 2024 values

	Current Year £	Previous Year £
Church premises at Dominion Road, Worthing	5,489,271	5,313,957
Church Manse at 26 Garrick Road, Worthing	473,059	371,755
Church premises Contents, Fixtures & Fittings	219,313	212,309
	<u>6,181,643</u>	<u>5,898,021</u>

15. Collected for Other Causes:

	Current Year £	Current Year £	Balance	Previous Year £	Previous Year £
	Raised	Paid / creditor		Raised	Paid Over
SEBA Home Mission	642.44	642.44	0.00	1,264	1,000
BMS World Mission	642.43	642.43	0.00	above	above
Birthday Scheme, BMS	913.75	913.75	0.00	566	409
Turning Tides	447.61	447.61	0.00	534	520
Lama House	220.00	220.00	0.00	0	0
Childrens Society	228.16	228.16	0.00	266	266
Bible Society	163.35	163.35	0.00	0	0
BMS Bangladesh	323.51	323.51	0.00	0	0
Toilet Twinning	524.21	524.21	0.00	0	0
Food Foundation				80	80
Hope for Children, Latvia	1,363.46	1,363.46	0.00	2,187	1,500
All donations and events	<u>5,468.92</u>	<u>5,468.92</u>	<u>0.00</u>	<u>4,897</u>	<u>3,775</u>

115 Princess Avenue

Worthing

West Sussex

BN13 1AS

03 March 2025

To the Trustees of the Broadwater Baptist Church

Independent Examiner's Report

I report that in my examination of the accounts of the Broadwater Baptist Church for the year ended 31.12.2024, I have found no material matters that came to my attention which cause me to believe that the accounts do not accord with the proper accounting records kept by the church and are not presented fairly in accordance with the applicable financial reporting framework.

While reviewing the transactions it was noted that certain items relating to restricted funds were clearly identified within the accounts.



Peter Lewis.