

# Trustees Annual Report and Financial Report

*of the Parochial Church Council of the Ecclesiastical Parish of West Chiltington*

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## St Mary's Church, West Chiltington

Generous in Prayer and Giving

St Mary's Church, Church Street, West Chiltington, RH20 2JW

Registered Charity no. 1138034

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For the year ended 31 December 2021

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**Website:** [www.stmaryswestchilt.co.uk](http://www.stmaryswestchilt.co.uk)

**Incumbent:** Father Stephen Merriman, The Rectory, East Street, West Chiltington, RH20 2JY

**Independent  
examiner:** Mr Adrian C Radford, 7 Curbey Close, West Chiltington, RH20 2HU

**Bankers:** The NatWest Bank, 5 East Street, Chichester, PO19 1HH

# St Mary's, West Chiltonington

Generous in Prayer and Giving

## Trustees Annual Report for 2021

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### Our aims and purposes as a charity

The PCC has the responsibility of co-operating, with the Rector in

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical;
- To know Jesus better and make Him better known;
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay;
- Providing support for those in need and, to other organisations with similar objectives.

### What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on 'charities for the advancement of religion'. For 2021 we discussed and planned the following objectives and activities to fulfil our aims:

#### *Enabling all in our church*

- Work with our Rector to extend the Christian influence in the village;
- Opening our Church every day for prayer, reflection and well-being;
- Teaching, baptising, and nurturing new and existing believers within the parish;
- Working with our community school and youth organisations;
- Considering how services can involve the many groups that live within the parish;
- Putting faith into practice, through the Sacrament, prayer, scripture and Worship supported by music.
- Offering home communion and House groups;
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus;
- Provision of pastoral care for people living in the parish and those in need of specific support.
- Helping the poor and needy of the parish;
- Encourage charitable giving through our services and other activities in the parish;
- Outreach to the encouraging all to use the Church and Hall facilities, including Friendship lunch and coffee mornings;

- Maintaining the fabric of the church building as a historic centre and focus of life in the village.

## What we achieved and how we affected beneficiaries' lives

### *Overview of the Year*

The Year continued with COVID-19 restrictions; St Mary's was the only Church within our Deanery to remain open for the first four months of the year. Three Sunday services were made available 8am, 9:30am, 11am following Church guidelines regarding the Covid restrictions. All occasional services were able to continue, but with limited numbers. By late Summer we were able to resume singing on Sunday mornings and resume singing with a Choir with our new Church organist. Unfortunately, by December again restrictions to sing were put in place. We are most grateful to our members for their help and support by complying with these legal restrictions most of which remained in place at the end of the year. As part of our Outreach we resumed the Friendship lunch and began to offer weekly coffee mornings on a Thursday.

### *Attendance at worship*

The church family welcomes visitors from in and outside the parish. All attend by personal choice and it is our great pleasure to welcome those from all walks of life and we contend that this voluntary attendance to worship the Lord Jesus Christ is major public benefit. Unfortunately, the year began with Covid restrictions. In view of the restriction's numbers allowed at services, these have continued until May. The pattern of worship in church was 8 am, 9:30am, and 11am on Sundays and midweek services on Wednesday and Thursday 10am. The Church remained open daily for private prayer and reflection.

From May to early December, all services continued as normal, until December restrictions by government guidelines on large public worship meant that the additional Christmas services had to be cancelled, only the Eucharist services continued.

As the year progressed the average weekly attendance did increase and by the summer has remained consistent. The average count during October was 59, which was virtually the same as last year and the number of members on the electoral roll increased by 2 to 122.

All of the special services associated with the church festivals were so seriously affected by the pandemic rules that none were possible.

### *Teaching, baptising and nurturing new and existing believers*

The 2 study groups set out in the new year with well-prepared plans, in private houses, and this remained the position at the end of the year. We celebrated 4 baptisms and 4 Weddings. 10 Church funerals, 5 Crematorium Funerals and 2 Memorial services, 6 interment of Ashes.

We are pleased the church can be open again so that all can enjoy its peacefulness and sense of history thanks to the 12th and 13th century wall paintings once again.



#### *Provision of Church facilities*

The church hall has been affected in the same way with most of the clubs using it deciding that social distancing imposed in March 2020 made meetings impractical. The Friendship lunch was held in September and October stopped due to Covid restrictions. Contact was kept during the rest of the year and the team delivered during December a pack of mince pies they had made to add some Christmas cheer to those on their own. A weekly coffee morning began on Thursdays, again this stopped due to Covid restrictions and Heating issues within the Hall.

#### *Provision of pastoral care for people living in the parish*

The Pastoral Team continue to offer pastoral support within the parish, each member of the team have a small number of people to contact who it was felt would benefit from having a phone call or email to check all was well and ensure that they got any help they needed, whether pastoral or practical. Home communion is also made available to those unable to attend public worship and is taken monthly to 3 communicants who are unable to attend Church due to ill health.

The Family Support work has been well supported through the year, a basket in the Church porch for donations and the Harvest Festival donations went to the Family Support Work.

#### *Communications*

We have published a parish magazine for many years that was widely read by parishioners, after a lengthy period of stopping the publication we were able to resume in June 2021. Our web site has been a vital way to communicate with members and others in the village, needing help and during the year our St Mary's website has been steadily improved and kept right up to date and has proved to be a valuable help line for many parishioners. Alongside these means of communication we have introduced a monthly Church life newsletter.

#### *Other charitable giving*

- Christian Aid week
- Poppy Appeal
- Worthing Homeless - Turning the Tide
- We supported a Child for a term for a provision for School lunch.
- Family Support Work
- The Royal Agricultural Benevolent Institution

#### *Maintaining the fabric of the church building as a historic centre and focus of life in the village*

An inspection was carried out in September 2020 by the church Architect so as to prepare the required quinquennial report on the fabric of the building and at the end of the year the written report was received, with no immediate work required. The repointing of the masonry wall adjoining Church Street was resumed this year.

## Financial Review

### *Incoming and outgoing resources*

The total receipts on general unrestricted funds were £83,706 and are detailed in the Financial Report. This is an overall decrease of £27,085 compared with 2020. Regular givings were up £643, however there was a reduction of more than £10,000 in the total received in ad-hoc donations, and the amount received in legacy allocated to general unrestricted funds was also lower.

The PCC was very grateful to receive a legacy of £10,000 from the estate of Gillian Diana Holiday, who lived in the village for a number of years and enjoyed the church. In accordance with PCC policy relating to unrestricted legacies this sum was divided equally between the General and Restoration Funds.

### *Sharing the ministry costs of the Diocese of Chichester*

The largest expenditure of the PCC was the sum of £66,950 paid to the diocese for our share of all churches' Parish Ministry Costs. This PMC covers the housing, stipend and pension costs of the clergy, and a standard sum for diocesan central costs, clergy training and a contribution to national church funds. It is also important to note that approximately 80% of the PMC relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including helping churches less able to manage than ourselves.

### *Staff costs*

The PCC pays for a secretary to assist the Rector in the church office located at the Rectory, a cleaner for the church hall and new vestry and an organist. Further details are provided in the notes to the accounts.

### *Trustee payments and expenses*

We pay Council, Water, and Environmental rates for the Rectory and electricity to heat the parish office. Mrs Brenda Bull, who is also a trustee, received £3,600 for duties as parish Secretary. There were no other payments to persons related to or connected to the current trustees.

### *Repairs to the fabric of the church building*

No major work was carried out during the year to either the Church or Church Hall during 2021.

### *Why we hold some money in reserve*

It has been PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately **three months' worth of unrestricted payments as contingency against unforeseen situations**. The impact of Covid as forced careful consideration of future finances and a reserve of about 6 months income will be retained. As we face significant repair costs to the buildings which are our responsibility, part of the reserve will be held in a Designated Building Fund. The closing balance of this year is in line with this policy.

It is PCC policy to invest surplus funds with the CBF Church of England deposit fund, returning proportionately these funds to our current account, as they are needed, to pay larger bills.



As well as holding the above general reserves, from time to time the PCC receives restricted legacies for expenditure on purposes defined by the donor. We aim to expend such money as soon as possible after receiving the legacy, depending on the specific objectives of the donor. Where we have identified that the specific purpose can only be achieved by delaying the expenditure, we invest the legacy temporarily until such time as the need for appropriate expenditure is identified.

#### Footnote

Our report above sets out a valuable support to the parish during a year of significant changes in individual freedoms and we would wish to thank our Rector, Church Wardens, and PCC Officers for the way they have steered us through this year with many changes to the regulations. Also, a thank you to our members for their steady support in spite of the ever-changing situation and into the forthcoming year. Thank you.

## Structure, governance, and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

### *Ex Officio members*

Incumbent: The Revd. Stephen Merriman Chairman

Wardens: Mrs Diane Bennett  
Mr Patrick Higham

Lay Reader: Mr Jim Latter

*Elected Members* Mrs Andrea Carlson-Hedges Safeguarding Officer

Mrs Ann Chapman

Mr Clive Cole

Mr Nick Foster

Mr Martin Littleboy (from May 2021)

Mrs Alison Littleboy

Mrs Vanessa Llambias

Ms Jocelyn Mountain

Mrs Claire Roake

Mrs Penny Wilson

Dr Tim Fooks (from May 2021)

Deanery Synod: Mrs Diane Bennett

Mrs Pam Wells

Mrs Brenda Bull - PCC Treasurer

Appointed: Mrs Fiona Hardy - PCC Secretary

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 11 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

During the year the PCC reviewed both their Safeguarding policy and their policy under the General Data Protection Regulations, both of which are available in the church porch.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd. Stephen Merriman, Chairman

signed Stephen R Merriman

Dated



# Annual Financial Report

of the Parochial Church Council of the

## St Mary's Church, West Chiltington

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Registered Charity no. 1138034

For the year ended 31 December 2021

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# St Mary's, West Chiltonington

Generous in Prayer and Giving

## Trustees Annual Report for 2021

### Statement of Financial Receipts and Payments

#### Statement of Financial Receipts and Payments

	General Fund	Unrestricted Designated Building Fund	Designated Hall Fund	Restricted funds	Endowed Funds	Total All Funds 2021	Total All Funds 2020	Notes
	£		£	£	£	£	£	
<b>Income and endowments from:</b>								
Donations and legacies	67784	0		5000		72784	124268	
Charitable activities	6379					6379	5110	
Other trading activities	8482		1799	0		10281	8377	
Investments	46			829		875	1031	
Other receipts	1015		1100			2115	2146	
<b>Total received</b>	<b>83706</b>	<b>0</b>	<b>2899</b>	<b>5829</b>	<b>0</b>	<b>92434</b>	<b>140932</b>	
<b>Expenditure on:</b>								
Cost of raising funds	0					0	0	
Charitable costs	91827		549	9828		102204	98840	
Trading costs	1836		2836			4672	5422	
Other payments	505	3960	4207			8672	263	
<b>Total paid</b>	<b>94168</b>	<b>3960</b>	<b>7592</b>	<b>9828</b>	<b>0</b>	<b>115548</b>	<b>104525</b>	
Reconciliation of funds:								
Net income or (net expenditure)	-10462	-3960	-4693	-3999	0	-23114	36407	
	<b>-10462</b>	<b>-3960</b>	<b>-4693</b>	<b>-3999</b>	<b>0</b>	<b>-23114</b>	<b>36407</b>	
Transfer between funds	-7000	2000	5000					
<b>Net movement in funds</b>	<b>-17462</b>	<b>-1960</b>	<b>307</b>	<b>-3999</b>	<b>0</b>	<b>-23114</b>	<b>36407</b>	
Bank accounts at 1 January 2021	64650	4500	1693	83832		154675	118268	
Bank accounts at 31 December 2021	47188	2540	2000	79833	0	131561	154675	

## Statement of Assets and Liabilities

### Statement of Assets and Liabilities

	Unrestricted						
	General Fund	Designated Funds	Restricted funds	Endowed Funds	Total All Funds 2021	Total All Funds 2020	Notes
	£		£	£	£	£	
<b>Assets</b>							
Bank current account	47188	4456	49785		101429	124559	
CBF Deposit Fund		84	30048		30132	30116	
PCC-owned bank balance	47188	4540	79833	0	131561	154675	
Chancel Fund Deposit Account					0	0	
<b>Total bank and deposit accounts</b>	<b>47188</b>	<b>4540</b>	<b>79833</b>	<b>0</b>	<b>131561</b>	<b>154675</b>	
Float for Choir Wedding Fees					0	0	
Tradecraft stock & float					0	0	
Gift Aid recoverable					0	0	
<b>Debtors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
407 CBF shares Francis Charity (at							
970 CBF Investment Fund shares (at			4400	324	324	324	
Diocesan Fixed Interest Fund	800				4400	4400	
<b>Investment assets at cost</b>	<b>800</b>		<b>4400</b>	<b>324</b>	<b>800</b>	<b>800</b>	
Kensington Memorial Hall at cost		4612			5524	5524	
<b>Total assets</b>	<b>47988</b>	<b>9152</b>	<b>84233</b>	<b>324</b>	<b>4612</b>	<b>4612</b>	
<b>Liabilities:</b>							
Fees due on revision of Heating					0	0	
Electricity used since last bill (est.)					0	0	
Elec & Gas for Rectory					0	0	
New heating system costs					0	0	
Magazine printing / advertising in adv					5780	3500	
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5780</b>	<b>3500</b>	

## Notes to the Financial Report

1. The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 and current Church Accounting Regulations, using the Receipts and Payments basis.
2. The following assets are recognised but not valued in the Statement of Assets and Liabilities:  
Movable church furnishings held by the churchwardens on special trust for the PCC, which require a faculty for disposal.
3. Analysis of total received:

	General Fund	Unrestricted Designated Building Fund	Designated Hall Fund	Restricted funds	Endowed Funds	Total All Funds 2021	Total All Funds 2020	Notes
	£		£	£	£	£	£	
Planned giving (excl tax refunds)	36903					36903	37772	
Planned giving (no tax refunds)	5433					5433	6588	
Loose cash collections	6121					6121	3454	
Donations (excl tax refunds)	539					539	3000	
Donations (no tax refunds)	2218					2218	10216	
Church Concerts						0	0	
Gift Aid recovered	11570					11570	11538	
Legacies	5000			5000		10000	50000	
Grants						0	1700	
<b>Donations and legacies</b>	<b>67784</b>	<b>0</b>	<b>0</b>	<b>5000</b>	<b>0</b>	<b>72784</b>	<b>124268</b>	
Fees for weddings and funerals	6379					6379	5110	
<b>Charitable activities</b>	<b>6379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6379</b>	<b>5110</b>	
Special Events	1537					1537	0	
Church & hall hiring fees	250		1799			2049	2596	
Traldcraft Stall Sales						0	0	
Other trading receipts	315					315	152	
Funds raised for others	188					188	1056	
Magazine advertisement fees	5780					5780	1320	
Magazine sales	412					412	3253	
<b>Other trading activities</b>	<b>8482</b>	<b>0</b>	<b>1799</b>	<b>0</b>	<b>0</b>	<b>10281</b>	<b>8377</b>	
Bank & CBF deposit interest	46		0	242		288	241	
CBF investment fund dividend				587		587	790	
<b>Investments</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>829</b>	<b>0</b>	<b>875</b>	<b>1031</b>	
Other receipts	1015		1100			2115	2146	
<b>Total received on all funds</b>	<b>83706</b>	<b>0</b>	<b>2899</b>	<b>5829</b>	<b>0</b>	<b>92434</b>	<b>140932</b>	

4. Legacies include a bequest from the estate of the late Mrs Diana Gillian Holliday.



## Notes to the Financial Report

### 5. Analysis of total paid:

	General Fund	Unrestricted Designated Building Fund	Designated Hall Fund	Restricted funds	Endowed Funds	Total All Funds 2021	Total All Funds 2020	Notes
Other appeals expenses	£		£	£	£	£	£	
<b>Cost of raising funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Charitable grants and donations	268					268	1144	
Parish contribution to Diocese	66950					66950	67273	
Salaries and honoraria inc. NI	5883					5883	6207	
Clergy and other people's expenses	4226					4226	4973	
Rectory redecoration						0	0	
Mission & evangelism costs						0	0	
Service running costs	2575					2575	2119	
Insurance	1685		549			2234	2500	
Church Water, Gas & Electricity	2585					2585	4663	
Office running costs	1189					1189	2191	
Churchyard maintenance	4760			9828		14588	5145	
Accounting and Examiner's fees						0	0	
Legal & professional fees						0	0	
Church maintenance and redecoration	1706					1706	2625	
New building work						0	0	
<b>Charitable costs</b>	<b>91827</b>	<b>0</b>	<b>549</b>	<b>9828</b>	<b>0</b>	<b>102204</b>	<b>98840</b>	
Special event costs, etc.						0	0	
Hall salary and honoraria			2114			2114	2322	
Hall maintenance and redecoration			518			518	1052	
Magazine printing	1836					1836	1677	
Tradecraft supplies						0	0	
Other trading costs			204			204	371	
<b>Trading costs</b>	<b>1836</b>	<b>0</b>	<b>2836</b>	<b>0</b>	<b>0</b>	<b>4672</b>	<b>5422</b>	
Other payments	505	3960	4207			8672	263	
<b>Total paid on all funds</b>	<b>94168</b>	<b>3960</b>	<b>7592</b>	<b>9828</b>	<b>0</b>	<b>115548</b>	<b>104525</b>	

6. Charitable grants and donations were made to the Royal Agricultural Benevolent Society and to meet the cost of school lunches for a child whose family needed support.
7. The Parish share to the Chichester Diocese is for the payment to Clergy and other central costs. The full cost of parish ministry amounts to approximately £74,300.

## Notes to the Financial Report

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8. The church hall is on a freehold property also used as a church car park which is owned by the PCC adjoining the church and cost £4,612 to build.
9. The Restricted fund represents accumulated donations and appeals for the maintenance of the church building.
10. Gift Aid is recovered on donations received up to year end, the last claim was submitted mid-December 2021, covering donations to that date.
11. Payment to PCC employees:

	2021	2020
	£	
Wages, salaries and honoraria	7936	8529
Employer National Insurance		
	7936	8529

12. Payments to PCC members:

Mrs Brenda Bull received £3,600 for Secretarial support to the Rector.

13. Transactions with persons related to PCC members:

There were none.

14. Transactions with related charities:

There are no related charities.

15. Statement of funds:

Endowment funds are required by the donors to be invested and the income spent on specific objectives.

The Francis Charity is an endowment invested in CBF Investment Fund shares, with the income to be spent on churchyard maintenance.

Restricted funds are not invested permanently but are to be spent within reasonable timescales.

The longstanding Restoration Fund is invested in CBF Investment Fund shares with the income to be spent on the fabric of the Church.

The other restricted funds comprise the Church Restoration Fund.

The Richard Legacy fund is to be spent on the organ and Audio-visual improvements in the church.

The Church IT Fund is to be used towards the installation of audio / visual equipment in the church.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

The General Fund received the normal church income to cover the day-to-day activities of the church.

The Hall Fund is used to cover the running of the hall as a designated fund to clearly identify the finances of this important outreach activity.

The Building Fund is money set aside to cover anticipated expenditure on either making safe or demolishing the old youth building and possible repairs to the church hall.

The summary of all funds appears on the next page.



## Notes to the Financial Report

### 16 Summary of funds

Fund income and expenditure and final balances are as follows:

	Balances b/f 1 Jan 2021	Income	Expenditure, Transfers, Other Gains and Losses	Balances c/f 31 Dec 2021
	£	£	£	£
Francis Charity at cost	324			324
<b>Total of all endowed funds</b>	<b>324</b>	<b>0</b>	<b>0</b>	<b>324</b>
Restoration Fund Investment at cost	4400			4400
Church Restoration fund	77702	5829	-9828	73703
Richards Legacy	5130			5130
Church IT Fund	1000			1000
<b>Total of all restricted funds</b>	<b>88232</b>	<b>5829</b>	<b>-9828</b>	<b>84233</b>
Fixed interest investment at cost	800			800
General fund	64650	83706	-101168	47188
Designated Building Fund	4500	2000	-3960	2540
Designated Church Hall fund	1693	7899	-7592	2000
<b>Total of all unrestricted funds</b>	<b>71643</b>	<b>93605</b>	<b>-112720</b>	<b>52528</b>
<b>Total Funds</b>	<b>160199</b>	<b>99434</b>	<b>-122548</b>	<b>137085</b>

### 17 Market value of investments @ 31<sup>st</sup> December 2021

The market value of shares shown in the Statement of Assets and Liabilities at cost is as follows:

	Number held	Original cost £	Value 2020 £	Value 2021 £
CBF Francis Charity	407	324	8322	9518
CBF Restoration	970	4400	19833	22685
Diocesan Fixed Interest Fund	713	800	1209	1129
		5524	29364	33332

# Independent Examiner's Report to the PCC of St Mary's Church, West Chiltington for the Year Ended 31st December 2021

## Section A

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Mary West Chiltington on the annual report for the year ended 31st December 2021 set out on pages 11 to 15

### Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- a. accounting records were not kept in accordance with section 130 of the Charities Act; or
- b. the accounts do not accord with the accounting records

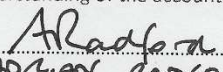
I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Examiner's signature

Examiner's name CAPITALS

Address

Relevant professional  
qualification or body

  
ADRIAN RADFORD

7 Curbey Close, West Chiltington RH20 2HU

ACA

Dated 30 APRIL 2022

## **Section B                      Disclosure**

**Only complete if the examiner needs to highlight material problems *for example*:**

- accounting records have not been kept in accordance with s132 of the Charities Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts;
- any material expenditure or action which appears not to be in accordance with the trusts of the charity;
- any failure to be provided with information and explanations by any past or present trustee, officer or employee; and
- any material inconsistency between the accounts and the trustees' annual report.

**Give here brief details of any items that the examiner wishes to disclose**