

Charity registration number: 1140110

Woodside Green Christian Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Field Sullivan Limited
70 Royal Hill
Greenwich
SE10 8RF

Woodside Green Christian Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

Woodside Green Christian Centre

Reference and Administrative Details

Trustees	Stephen Holmes
	Gareth Roderick
	Isaac Acheampong
	Melvin George
Principal Office	Hermitage Lane Woodside Green South Norwood London SE25 5HH
Charity Registration Number	1140110
Solicitors	Wellers Law Group Tenison House Tweedy Road Bromley Kent BR1 3NF
Bankers	Bank of Scotland The Mound Edinburgh EH1 1YZ
	Barclays Bank PLC 1 Churchill Place London E14 5HP
	Royal Bank of Scotland Croydon 117-119 North End Croydon CR0 1TL
	Field Sullivan Limited 70 Royal Hill Greenwich SE10 8RF
Auditor	

Woodside Green Christian Centre

Trustees' Report

The Trustees present their report and accounts of the Charity for the year ended 31 December 2020.

Structure and Management

The management of the trust remains the same with Gareth Roderick , Stephen Holmes, Melvin George and Isaac Acheampong continued as trustees. The trust is the property holding entity that permits the use of the facilities of Woodside Green Christian Centre. Those facilities were used in the manner directed by the entire leadership team which consisted of three Trustees together with two others.

The trust deed is the governing document, by which in the final analysis, decisions are regulated. The day-to-day business of the church is organised by subdividing the activities of the church and members of the leadership team take responsibility for each area. The Church is financed as to its routine activities by contributions from its members and by hiring out the premises to outside groups. The trustees maintain oversight of the financial affairs so as to be able to hold unrestricted reserves to cover normal expenditure looking forward 3 months. Extraordinary expenditure is dealt with on an ad hoc basis. The Church may be described as an evangelical church. It does not belong to any particular denomination. For the purpose of describing its core values in the trust deed the Evangelical Alliance statement of faith was chosen. The fact remains an appropriate yardstick by which the core values of the church are to be described.

Objectives and Activities

The trustees have considered the defined nature of a charity and the public benefit criteria. We are satisfied that we meet those criteria. The objective of the Trust within the Charities Act is the advancement of Religion. The primary objective of the church is of an evangelical nature. That is to say the spread of the Christian gospel in the locality and to assist those in our fellowship and those known to us in practical ways. We support UK and international missionary and relief efforts. We also actively support two children's summer camps organisations. The activities of the church directed to this aim, can be seen from the church website www.woodsidegreence.org.uk.

The weekly activities can be summarised in the following way. Sunday, there are three services. A communion service is normally held at 10 o'clock. A service at midday directed to adults. Children's groups from age 4 to late teenager occur at the same time combining together once a month in a Family Service. In the afternoon another church group makes use of the building.

During the week the building is used by a slimming club and by a dance club. On Tuesday the women's fellowship meets. On Thursday there is a prayer meeting and Bible study. On Friday there is a youth group. On Saturday other activities take place. In addition to the regular programme other seasonal activities take place. We allow other community groups to use the buildings where possible.

Progress this year

The church as able to celebrate 10 years in its current premises in February 2020. The coronavirus had significant impact on the services conducted at the church. The premises were closed for a number of months in accordance with lockdown restrictions. Sunday and Wednesday services were moved online while others were postponed until able to meet in the person. The slimming word and dance club that use the premises during the week also stopped meeting due to the lockdown restrictions.

Woodside Green Christian Centre

Trustees' Report

Financial Position

At the end of the year, the charity's financial position is healthy. We have managed to significantly pay down the debt on the building and the outstanding mortgage is affordable. All other costs are also being met by the income received.

There is no specific policy in regards reserves. All funds collected for specific purposes (such as giving to missionaries) is paid out to the relevant parties. The rest is used to cover the expenses of the charity. The charity will be able to continue as a going concern.

One change is that most of the donations are now given electronically rather than in cash although a significant amount is donated in this way.

Aims for next year

We continue to face maintenance and repair costs, in particular with regard to the roof and other external parts of the building. We expect to cover such costs with the existing income.

Covid-19

We hope to fully restart all services again when restrictions allow meeting in person. All precautions will be taken in order to limit the spread of Covid-19.

Trustees

Stephen Holmes

Gareth Roderick

Isaac Acheampong (appointed 1 January 2020)

Melvin George (appointed 1 January 2020)

Woodside Green Christian Centre

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 30 September 2021 and signed on its behalf by:



.....
Stephen Holmes
Trustee

Woodside Green Christian Centre

Independent Examiner's Report to the trustees of Woodside Green Christian Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the charity's trustees of Woodside Green Christian Centre 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 Woodside Green Christian Centre'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.

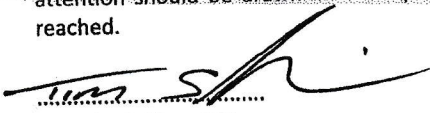
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 Woodside Green Christian Centre as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.


Timothy Sullivan FCA
Field Sullivan Limited
70 Royal Hill
Greenwich
SE10 8RF

Date: 11/11/21

Woodside Green Christian Centre

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted £	Restricted £	Total 2020 £	Unrestricted £	Restricted £	Total 2019 £
Income and Endowments from:							
Donations and legacies	3	46,100	-	46,100	40,269	-	40,269
Investment income	4	6	-	6	10	-	10
Other income	5	<u>28,713</u>	<u>-</u>	<u>28,713</u>	<u>26,430</u>	<u>-</u>	<u>26,430</u>
Total income		<u>74,819</u>	<u>-</u>	<u>74,819</u>	<u>66,709</u>	<u>-</u>	<u>66,709</u>
Expenditure on:							
Charitable activities	6	<u>(60,817)</u>	<u>-</u>	<u>(60,817)</u>	<u>(92,416)</u>	<u>-</u>	<u>(92,416)</u>
Total expenditure		<u>(60,817)</u>	<u>-</u>	<u>(60,817)</u>	<u>(92,416)</u>	<u>-</u>	<u>(92,416)</u>
Net movement in funds		14,002	-	14,002	(25,707)	-	(25,707)
Reconciliation of funds							
Total funds brought forward		<u>852,977</u>	<u>47,198</u>	<u>900,175</u>	<u>878,684</u>	<u>47,198</u>	<u>925,882</u>
Total funds carried forward	14	<u>866,979</u>	<u>47,198</u>	<u>914,177</u>	<u>852,977</u>	<u>47,198</u>	<u>900,175</u>

All of the charity's activities derive from continuing operations during the above two periods.

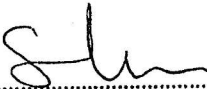
The funds breakdown for 2019 is shown in note 14.

The notes on pages 8 to 16 form an integral part of these financial statements.

Woodside Green Christian Centre
(Registration number: 1140110)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	996,495	1,017,732
Current assets			
Debtors	10	7,700	7,629
Cash at bank and in hand	11	<u>29,397</u>	<u>14,207</u>
		37,097	21,836
Creditors: Amounts falling due within one year	12	<u>(20,084)</u>	<u>(25,785)</u>
Net current assets/(liabilities)		<u>17,013</u>	<u>(3,949)</u>
Total assets less current liabilities		1,013,508	1,013,783
Creditors: Amounts falling due after more than one year	13	<u>(99,331)</u>	<u>(113,608)</u>
Net assets		<u>914,177</u>	<u>900,175</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		47,198	47,198
Unrestricted income funds			
Unrestricted funds		<u>866,979</u>	<u>852,977</u>
Total funds	14	<u>914,177</u>	<u>900,175</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 30 September 2021 and signed on their behalf by:


.....
Stephen Holmes
Trustee

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Hermitage Lane
Woodside Green
SE25 5HH

These financial statements were authorised for issue by the trustees on 30 September 2021.

2 Accounting policies

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Woodside Green Christian Centre 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis, which assumes that the charity will be able to meet its debts as they fall due. However, during the year the charity made a surplus of £14,002 (2019: loss of £25,707), and at the end of the year the charity had net current assets of 17,013 (2019: net current liabilities of £3,949). The charity has sufficient income from rents to meet the mortgage payments which is their most significant liability and the trustees only agree to building works being undertaken when they have sufficient funds.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations from individuals	40,550	40,550	34,791
Gift aid reclaimed	5,550	5,550	5,478
	<u>46,100</u>	<u>46,100</u>	<u>40,269</u>

4 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6	6	10
	<u>6</u>	<u>6</u>	<u>10</u>

5 Other income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Rental income	28,713	28,713	26,430
	<u>28,713</u>	<u>28,713</u>	<u>26,430</u>

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Expenditure on charitable activities

	Total 2020 £	Total 2019 £
Rental property management costs	4,130	7,723
Depreciation of freehold property	20,842	20,842
Depreciation of fixtures and fittings	394	394
Premises costs	14,356	34,599
Insurance	8,601	8,576
Computer software and maintenance costs	-	782
Printing, postage and stationery	115	130
Charitable donations	-	75
Independent examiner	2,274	2,208
Bank charges	104	83
Loan interest	4,883	5,439
Sundries	508	640
Legal and professional	3,282	1,771
Grants to individuals	994	4,542
Grants to institutions	85	2,752
General church activities	250	1,860
Governance costs	(1)	-
	<u>60,817</u>	<u>92,416</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2020	<u>1,399,093</u>	<u>37,659</u>	<u>1,436,752</u>
At 31 December 2020	<u>1,399,093</u>	<u>37,659</u>	<u>1,436,752</u>
Depreciation			
At 1 January 2020	382,569	36,452	419,021
Charge for the year	<u>20,842</u>	<u>394</u>	<u>21,236</u>
At 31 December 2020	<u>403,411</u>	<u>36,846</u>	<u>440,257</u>
Net book value			
At 31 December 2020	<u>995,682</u>	<u>813</u>	<u>996,495</u>
At 31 December 2019	<u>1,016,524</u>	<u>1,207</u>	<u>1,017,731</u>

10 Debtors

	2020 £	2019 £
Prepayments	2,150	2,152
Other debtors	<u>5,550</u>	<u>5,477</u>
	<u>7,700</u>	<u>7,629</u>

11 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>29,397</u>	<u>14,207</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans	15,000	15,000
Trade creditors	1,752	-
Other creditors	-	6,911
Accruals	<u>3,332</u>	<u>3,874</u>
	<u>20,084</u>	<u>25,785</u>

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans	<u>99,331</u>	<u>113,608</u>

14 Funds

Current year (2020)

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
<i>General</i>				
General Funds	852,977	74,819	(60,818)	866,978
Restricted				
Building Fund	46,611	-	-	46,611
Support for Christian workers and organisations	<u>587</u>	<u>-</u>	<u>-</u>	<u>587</u>
	<u>47,198</u>	<u>-</u>	<u>-</u>	<u>47,198</u>
Total funds	<u>900,175</u>	<u>74,819</u>	<u>(60,818)</u>	<u>914,176</u>

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

Prior year (2019)

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted				
General				
General Funds	878,685	66,709	(92,416)	852,978
Restricted				
Building Fund	46,611	-	-	46,611
Support for Christian workers and organisations	587	-	-	587
	<u>47,198</u>	<u>-</u>	<u>-</u>	<u>47,198</u>
Total funds	<u>925,883</u>	<u>66,709</u>	<u>(92,416)</u>	<u>900,176</u>

The specific purposes for which the funds are to be applied are as follows:

Building fund - funds for the construction and fitting out of the new centre.

Support for christian workers and organisations - funds to provide support for these people and organisations in the UK and abroad.

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

15 Analysis of net assets between funds

Current year (2020)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	949,884	46,611	996,495
Current assets	36,510	587	37,097
Current liabilities	(20,084)	-	(20,084)
Creditors over 1 year	(99,331)	-	(99,331)
Total net assets	<u>866,979</u>	<u>47,198</u>	<u>914,177</u>

Prior year (2019)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	971,121	46,611	1,017,732
Current assets	21,249	587	21,836
Current liabilities	(25,785)	-	(25,785)
Creditors over 1 year	(113,608)	-	(113,608)
Total net assets	<u>852,977</u>	<u>47,198</u>	<u>900,175</u>

16 Covid

During the year the charity's activities have been adversely affected by the outbreak of COVID 19. As a result the church has had to close the building, suspending in person worship services and hiring out the building. The services moved online and we are confident that it will continue its activities once the outbreak has been contained.

Letter of representation

11 November 2021

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your audit of the charity's financial statements for the period ended 31 December 2020.

- 1 We acknowledge, as trustees, who are also directors for the purposes of company law, our collective responsibility under the Companies Act 2006 for presenting financial statements, which give a true and fair view and confirm that we have approved the financial statements for the year ended 31 December 2020. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and management meetings, have been made available to you.
- 2 We confirm that the charity is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland).
- 3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operate.
- 4 All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources. There were no endowments and restricted income grants and donations received during the period.
- 5 Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments, that need to be provided for or disclosed in the financial statements.
- 6 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except as disclosed in the notes to the financial statements.
- 7 We confirm that we have notified you of all related party relationships and transactions that the charity has entered into with those related parties during the period of which we are aware. Other than those disclosed in the financial statements, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.

- 8 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or volunteers who have significant roles in internal control, or those working for the charity where this could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
- 9 We have disclosed all known or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards. We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's governing document which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities have come to our notice.
- 10 We have reviewed the affairs of the charity and confirm that no income or gains are subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for.
- 11 The financial statements of the charity have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
- 12 There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto, other than already disclosed in the notes. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note there to, we will advise you accordingly.
- 13 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.
- 14 We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware. We confirm that no transactions or arrangements occurred in the period for which we needed Charity Commission approval.
- 15 We confirm that we have been notified by you that no unadjusted or only clearly trivial errors were identified during the examination.
- 16 We confirm we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- 17 We confirm that there were no rent arrears or advances on the flats at 31 December 2020.

- 18 We confirm that the property still held within the accounts will have a market value of more than £995,682.
- 19 We confirm that the balance on Santander Youth bank account at 31 December 2020 was £275.
- 20 We confirm that the cash held at year end was £987.
- 21 We confirm that £6,910 held as a loan from Mrs M Pryke in previous periods was gifted to the charity in the year and was correctly recognised as income.

Yours faithfully

A handwritten signature in black ink, appearing to be 'SH' followed by a wavy line.

Stephen Holmes
Signed on behalf of the board of trustees