

# **Sutcliff Baptist Church, Olney**

**Registered Charity Number: 1151773**



## **Annual Report and Accounts**

**For the year ended 31st December 2023**

**Sutcliff Baptist Church, Market Place, Olney, Bucks, MK46 4EA**

**[www.olneybaptist.org.uk](http://www.olneybaptist.org.uk)**

# **Sutcliff Baptist Church, Olney**

## **Trustees' Annual Report and Financial Statements 2023**

### **Mission Statement**

Sutcliff is a Baptist Church family that seeks to look up to God, and out to the world, to make effective disciples for Jesus Christ.

### **Statutory Information**

Charity Name:	Sutcliff Baptist Church, Olney
Registered Address:	Market Place, Olney, Bucks, MK46 4EA
Charity Registration Number:	1151773
Property Trustees:	The Baptist Union Corporation Ltd. Baptist House, 129 Broadway, Didcot, Oxfordshire, OX11 8RT
Charity Trustees:	Rev. Stuart Macdonald (Minister)  Mrs. Sue Griffiths (Secretary)  Mr. James Wharpshire (Treasurer)  Mr. Sydney Bond  Mr. Jonathan Billingsley (from 15 <sup>th</sup> March 2023, our 2023 AGM)  Mr. David Greaves (until 15 <sup>th</sup> March 2023, our 2023 AGM)  Mr. Michael Hailes (from 15 <sup>th</sup> March 2023, our 2023 AGM)  Mr. Christopher Hanson (until 15 <sup>th</sup> March 2023, our 2023 AGM)  Mrs. Susan Lynch  Mrs. Angela Richardson  Ms. Carrie Walker (from 15 <sup>th</sup> March 2023, our 2023 AGM)
Bankers:	Barclays Bank Leicester, LE87 2BB
Independent Examiner:	Mr. Timothy Davies 8, Shepherd Lane, Biddenham, Bedford, MK40 4XG
No. of Paid Employees:	2 (Minister and Cleaner)

## **The Trustees present their Annual Report and Financial Statements for 2023**

### **Charitable Object**

The charity is an unincorporated body and is governed by its Constitution which was originally agreed and dated 28<sup>th</sup> November 2012, which states that "The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom, and/or other parts of the world".

Following the AGM in March 2022 the Trustees and Membership undertook a review of the voting process. This led to a small amendment to the Constitution which was approved by Members in November 2022. A further change to the Constitution, concerning the length of term Trustees should stand for, was agreed and adopted by Trustees and Membership at a Special Church Meeting held on the 25<sup>th</sup> January 2023.

The Church occupies premises which are held by the Baptist Union Corporation Ltd., on Trusts which are entirely compatible with the above object.

### **Organisational Structure and Decision Making Processes**

Baptism by immersion upon personal profession of faith is the normal mode of entry into the membership of a Baptist church. The church applies an open Baptismal qualification for Church Membership, so that persons seeking membership who have not been baptised in the manner described in the Union's Declaration of Principle may at the discretion of the Church Members' Meeting be accepted for full membership based on their own public profession of faith. Church Membership is open to those who:

- Accept the Beliefs of the Church.
- Meet the Church's qualification on Baptism.
- Commit themselves to serving Christ within the Church and beyond.
- Abide by the decisions of the Church Members' Meeting.
- Acknowledge their responsibilities as Church Members.
- Have their membership application accepted by the Church Members' Meeting.

In accordance with the Constitution, the members appoint Elders and Deacons, who together with the Minister, Church Secretary and Treasurer (who are also appointed by members), are collectively known as the Leadership Team and are the Charity Trustees. The Leadership Team, as appointed Trustees, are responsible for the day to day running of the Church's work and witness, and the financial and legal aspects of the charity.

Church Members' Meetings are held at regular intervals on not less than six occasions in any calendar year and are an opportunity to consider and review routine matters associated with the life of the Church including issues related to church membership, the appointment of the Charity Trustees, the approval of the budget, with opportunities for considering proposals from the Charity Trustees or other Church Members for the development of the Church and the advancement of its Purpose through its Activities. One Ordinary Church Members' Meeting each year includes the Annual Church Members' Meeting for the Church Members to receive annual accounts and reports, to appoint Auditors or Independent Examiners, and to consider proposals for the strategy and vision of the church in the coming year, with other appropriate matters.

## **Objectives and Activities**

In fulfilling the Purpose of the Church as set out above, it engages in a range of Activities either on its own or with others that will vary from time to time, with Activities being initiated, expanded, or closed, as appropriate.

The Activities may include but are not restricted to:

- Regular public worship, prayer, Bible study, preaching and teaching.
- Baptism, as defined in the Union's Declaration of Principle.
- The Communion of the Lord's Supper which shall normally be observed at least once a month.
- Evangelism and mission, locally, regionally, nationally and internationally.
- The teaching, encouragement, welcome and inclusion of young people.
- Nurture and growth of Christian disciples.
- Education and training for Christian and community service.
- Giving and encouraging pastoral care.
- Supporting and encouraging charitable social action in the United Kingdom and abroad.
- Encouraging relationships with and supporting Baptists and other Christians.

Notwithstanding the appointment of persons to accept responsibility for any of the Activities all individuals, organisations, groups, and committees operating within the life of the Church, and their leaders, shall be accountable to the Charity Trustees and also through any specific direction of the Church Members' Meeting.

The Church operates systems to ensure that all people working with children, young people or adults at risk are appropriately trained (in line with Baptist Union guidance) and vetted with regards to the Disclosure and Barring Service (DBS).

When planning our activities for the year the trustees have considered the Charity Commission guidance on public benefit and in particular specific guidance on charities for the advancement of religion and are satisfied that the activities outlined clearly demonstrate that the charity is providing benefit to the public.

## **Church Attendance**

As at 31<sup>st</sup> December 2023 the Church Membership totalled 92, an increase of 1 over the previous year. During 2023, as a Church, we reviewed maintaining a weekly evening service – in July the membership voted for its continuation. This quieter service has proved to be a 'gateway' to Church attendance for a few people over the last year. Encouragingly attendance at the evening service has increased following the decision to retain this.

## **Achievements and Performance Review for the Year**

2023 felt much more like a normal year as the impact to previous years due to the pandemic was put behind us. Attendance at our services and activities continued to improve as people returned to their usual pre-Covid routines.

The new technology and online streaming services adopted in 2022 have proved successful with several people watching the services live and a steady number of views over the following days.

The move to have a service leader conduct the first half of the service has been well received and continued throughout the year. The monthly all-age service launched in 2022 has also continued and we continue to explore new ways to attract more families to attend.

With Stuart comfortably settled in Olney, he undertook the vast majority of the preaching at the Sunday services. This was supplemented by preaching from Elders when Stuart was on holiday and we hosted one visiting preacher from one of our mission partners.

Encouragingly there has been an increased interest in meeting in smaller fellowship 'House Groups' and we now have approximately 50 people meeting in five different groups across the week.

Importantly we have also been able to maintain our outreach groups and we are grateful for the new volunteers coming forward as some decide to step down. We have also been able to re-start two groups. Firstly, the Art Group was restarted with a new group coordinator in a position to lead this. Secondly, a Men's Breakfast group which meets in alternate months. The meeting provides an opportunity for the men within the church and any friends they wish to invite to get together in an informal context over breakfast held in the church café.

The Church also formed a new Outreach Group to help increase the number and variety of evangelistic activities that the church organises. A number of people signed up to join, and they first met in June and then on a couple of times during the rest of the year. Various initiatives have been discussed which they intend to start up in 2024.

### **Church Activity Annual Reports**

These reports, by the two Church Officers (Secretary and Treasurer), our Minister and all leaders of organisations / groups / committees etc. that have operated throughout the year have been produced for circulation to members as an electronic booklet and as a paper copy where requested. This document was presented to the membership at the AGM in March 2024 for adoption by them. A copy is available on request.

### **Main Church Activities**

Church Members were able to meet face to face for our usual pattern of six Members' meetings including the March AGM. The Church Trustees were also able to meet face to face throughout the year.

We also trialled a new meeting aimed at the broader fellowship who attend church regularly but are not Church members to incorporate a broader view on certain topics.

Our activities throughout 2023 included:

Sunday services:

- A morning and evening service every week.
- An act of communion held on the 1<sup>st</sup> Sunday evening and 3<sup>rd</sup> Sunday morning of each month.
- An all-age, family service held on the 1<sup>st</sup> Sunday of each month.
- Our morning service is followed by a time of fellowship and refreshments.
- During most Sunday morning services we provide a creche, our Sunday Club group for primary school aged children and our GIGG group for secondary school aged young people.

Regular outreach activities during the week:

- Five Home Groups providing fellowship and bible study within small groups.
- An art group for adults.
- CAMEO, a social group aimed at older people.
- A craft group for adults.
- First Steps, a baby and toddler group
- A Men's Breakfast group for informal fellowship.

- Saturday coffee morning for local people which also helped to raise money for several local charities.

Annual events aimed at young people:

- Christmas Cracked held in December and Easter Cracked held in March/April where children from the local middle school learn about the appropriate historical event in the life of Jesus Christ.
- A week-long Holiday Bible Club for children aged 5-12, held in August. This is organised and run jointly by the four churches in Olney.
- Lifepath, held in May where local schools bring children to learn about the life of John Newton or John Bunyan. This event is run in conjunction with Scripture Union.

Other notable events aimed at our local community:

- Carols by Lamplight, a Christmas carol event, open to all which is held on Christmas Eve at the local Infant Academy.
- Dickens of a Christmas, an annual event organised by the town in early December. We support the event by opening our church to provide somewhere warm and quiet to relax, activities for children as well as providing free refreshments and the use of our toilets.
- Milton Keynes Food Bank for which we are a local collection centre.
- Olney-Newton Link, a charitable organisation based in Olney that provides financial and other help to individuals and the town of Newton in Sierra Leone.
- Outdoor Nativity, repeated after the success in 2022, which sees a small group of adults from the local churches together with a real donkey and sheep, retell the Christmas story of The Nativity. The event is held in a local public space providing the performance across different outdoor settings ending with refreshments.
- The Coronation of King Charles on May 6th gave us the opportunity to open our Church for the screening of the coronation service on our big screens. We served coffee and cakes and were joined by members of the other Churches in the town and people from the wider Olney community.
- The Samaritans Purse Operation Christmas Child Shoebox Appeal helps provide a Christmas gift for children across the world who may not otherwise receive a Christmas present. In addition to participating ourselves we also publicise this across the town and act as a local collection point for Samaritans Purse.

## **Financial Review**

The Church has only one main source of income, namely from the personal giving of the membership and congregation. This being through the cash offerings made at our Sunday Services, a weekly envelope scheme and by standing order.

Additional income is derived from the General Public through appeals and regular events, such as a fortnightly Coffee Morning, and the hiring of rooms in the church's premises.

This income is separately directed to the Church's General Fund, to a Building Development Fund (for the development of the church premises), and to our Fellowship Fund (for those suffering difficulties amongst the church family). The loan from the Baptist Union Corporation taken out for our building extension a number of years ago was repaid in full during 2023. Therefore a decision was taken to close the Development Fund.

## **Special Appeals**

In addition to our regular giving to the Baptist Missionary Society (for overseas mission) and Home Mission Fund (for UK mission), we also gave to thirteen other mission organisations.

**Income and Expenditure**

The attached Financial Statement (below), prepared by the Church Treasurer, for the year ended 31<sup>st</sup> December 2023, along with the independent examiner's report, form part of this report.

**Reserves**

The Trustees are satisfied that they have sufficient reserves at the end of the financial year, together with anticipated ongoing income, to enable the Church to function effectively in the coming year.

**Safeguarding**

The Church and Trustees continue to take Safeguarding seriously and we ensured that all of our activities were operated according to our Safeguarding Policies.

**The Future**

We thank God for his love and support throughout the year providing a full and wonderful church life and allowing us to serve our fellowship and the community that we are part of. We also thank our minister, our leadership team and the many people in our Church who give much of their time in Church related service.

We are grateful for the ongoing financial resources that help support our church, the services and activities we offer and the repayment of the loan that was taken out for the redevelopment of our premises.

Signed on behalf of the Trustees of Sutcliff Baptist Church, Olney:



James Wharpshire  
Church Treasurer  
6<sup>th</sup> September 2024

# SUTCLIFF BAPTIST CHURCH, OLNEY

## FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

### GENERAL RECEIPTS AND PAYMENTS ACCOUNT

Receipts	Note	2023	2022
Regular Offerings		65,071	66,359
Donations and other income	2	5,760	2,739
Income tax recovered on gifts		12,978	15,815
Investment Income	3	880	363
Rent and contributions for use of premises	4	6,115	5,999
Raised for other causes	5	1,972	4,157
		<b>£92,775</b>	<b>£95,432</b>
<b>Payments</b>			
Ministry	7	33,333	32,723
Mission	8	24,937	27,549
Upkeep of church premises	9	19,128	17,562
Administration	10	9,075	16,229
Transferred to Development Fund	11	9,465	21,999
		<b>£95,938</b>	<b>£116,061</b>
<b>Surplus for the year</b>		(3,163)	(20,630)
<b>Plus Transfer from AJ Wiffen &amp; Furnace Funds</b>			
<b>Following Closure*</b>		*2,161	
<b>Balance brought forward</b>		41,281	61,911
<b>Balance carried forward</b>		<b>£40,280</b>	<b>£41,281</b>

### RESTRICTED FUNDS RECEIPTS AND PAYMENTS ACCOUNT

	Balance 1 Jan 23	Receipts 2023	Payments 2023	Balance 31 Dec 23
Development Fund (Note 11)	14,783	19,197	33,980	-
Fellowship Fund	8,516	1,915	650	9,781
Furnace Fund*	604	18	*622	-
Graveyard & A. J. Wiffen*	1,495	44	*1,539	-
Godly Play**	1,200	-	**1,200	-
Sunday Club**	600	**1,205	263	1,543
CAMEO	320	1,800	1,300	820
	<b>£27,519</b>	<b>£24,180</b>	<b>£39,554</b>	<b>£12,145</b>
	Balance 1 Jan 22	Receipts 2022	Payments 2022	Balance 31 Dec 22
Development Fund (Note 11)	16,843	55,940	58,000	14,783
Fellowship Fund	10,448	2,088	4,020	8,516
Furnace Fund	594	10	-	604
Graveyard & A. J. Wiffen	1,472	23	-	1,495
Godly Play	1,200	-	-	1,200
Sunday Club	600	-	-	600
CAMEO	146	1,423	1,249	320
	<b>£31,304</b>	<b>£59,484</b>	<b>£63,269</b>	<b>£27,519</b>

\* Funds closed and transferred to General Fund due to inactivity for many years

\*\* Fund closed and transferred to Sunday Club fund due to inactivity for many years



## SUTCLIFF BAPTIST CHURCH, OLNEY

### FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

#### STATEMENT OF ASSETS AND LIABILITIES AT 31<sup>ST</sup> DECEMBER 2023

	Note	2023	2022
<b>ASSETS</b>			
Bank and other cash balances		<b>£52,425</b>	<b>£68,800</b>
<b>REPRESENTING BALANCES ON THE FOLLOWING ACCOUNTS</b>			
General Fund		40,280	41,281
Restricted Funds		12,145	27,519
		<b>£52,425</b>	<b>£68,800</b>
Non monetary assets	13	<b>£3,266,000</b>	<b>£3,107,618</b>
<b>LIABILITIES</b>			
Loan from Baptist Union Corporation (LC501)	12	<b>£0</b>	<b>(£29,694)</b>

#### NOTES TO THE ACCOUNTS

(Notes 2 to 10 refer solely to the General Fund)

##### 1. Basis of accounts

These accounts have been prepared on a receipts and payments basis and accord with Section 133 Charities Act 2011

##### 2. Donations and other income

	2023	2022
Cash Offerings	1,742	1,417
Sundry Gifts and Receipts	4,018	1,322
	<b>£5,760</b>	<b>£2,739</b>

##### 3. Investment Income

	2023	2022
General Fund – Interest on Deposit Account	880	363
	<b>£880</b>	<b>£363</b>

##### 4. Rent & contributions for use of premises

	2023	2022
Room bookings	6,115	5,999
	<b>£6,115</b>	<b>£5,999</b>

## SUTCLIFF BAPTIST CHURCH, OLNEY

### FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

#### NOTES TO THE ACCOUNTS (continued)

##### 5. Other Causes

	2023 Receipts	2023 Payments	2022 Receipts	2022 Payments
Coffee Mornings	1,472	1,472	1,379	1,394
Jubilee Tent			289	289
Carol Singing			384	412
Ukraine Aid			2,105	2,105
Olney-Newton Link			-	400
Harvest Appeal	500	500	-	-
	<b><u>£1,972</u></b>	<b><u>£1,972</u></b>	<b><u>£4,157</u></b>	<b><u>£4,600</u></b>

##### 6. Church Events

	2023 Receipts	2023 Payments	2022 Receipts	2022 Payments
Holiday Bible Club	1,240	1,428	1,223	1,561
Christmas/Easter Cracked	-	140	-	149
Outdoor Nativity	-	99	-	216
Halloween Light Party	-	-	-	45
Mothering Sunday		50		
Super Saturday	37	514		
Men's Breakfast		10	-	-
	<b><u>£1,276</u></b>	<b><u>£2,241</u></b>	<b><u>£1,223</u></b>	<b><u>£1,971</u></b>
Net Difference		<b><u>-965</u></b>		<b><u>-748</u></b>

¶

##### 7. Ministry

	2023	2022
Minister's Stipend	29,160	26,508
Pension Contributions	3,262	2,989
Employer's National Insurance	-	-
Travel/Removal Expenses	-	1,808
Book Allowance	-	219
Manse Light & Heat	658	652
Visiting Speakers	90	300
Sundry Gifts	164	248
	<b><u>£33,333</u></b>	<b><u>£32,724</u></b>

## SUTCLIFF BAPTIST CHURCH, OLNEY

### FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

#### NOTES TO THE ACCOUNTS (continued)

##### 8. Mission

	2023	2022
Baptist World Mission	6,700	6,800
Baptist Home Mission	6,700	6,800
Milton Keynes Bridgebuilder Trust	2,600	2,600
Scripture Union	600	600
TearFund	600	600
Mission Aviation Fellowship	600	600
Barnabas Fund	600	600
Advantage Africa	300	300
Mercy Ships	1,500	900
Good News for Everyone (formerly Gideons UK)	300	300
World Vision	300	300
Cry in the Dark	300	300
FEBA Radio	300	300
Langham Partnership	300	300
Sovereign World Trust	300	300
BMS Ukraine Appeal	-	600
Other Causes (see Note 5)	1,972	4,600
Church Events (see Note 6)	965	748
	<b>£24,937</b>	<b>£27,548</b>

##### 9. Upkeep of church premises

	2023	2022
<b>(a) Church</b>		
Light and Heat	5,878	2,733
Water	644	240
Repairs & Renovation	1,966	3,811
Insurance	2,732	2,744
Church Cleaner (employed) and materials	4,805	4,338
	<b>£16,025</b>	<b>£13,866</b>
<b>(b) Manse</b>		
Water	332	428
General Repairs & Renovation	846	1,083
Insurance	435	401
Council Tax	1,490	1,783
	<b>£3,103</b>	<b>£3,695</b>
	<b>£19,128</b>	<b>£17,562</b>

## SUTCLIFF BAPTIST CHURCH, OLNEY

### FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

#### NOTES TO THE ACCOUNTS (continued)

##### 10. Administration

	2023	2022
Telephone	731	595
Photocopier, Computer & Software	1,087	11,451
Coffee machines & Supplies	754	547
Training	120	245
Printing & Stationery	299	1,019
CCLI Copyright Licences	1,079	1,191
TV Licence	159	159
Subscriptions	544	580
Sundry Expenses	266	183
Website	187	259
Piano	3,849	-
	<b>£9,075</b>	<b>£16,229</b>

##### 11. Church Development Project

	2023 Receipts	2023 Payments	2022 Receipts	2022 Payments
Regular Gifts	3,780		14,837	
Gift Aid on Development Fund	5,935		3,416	
Interest	17		31	
Room Hire (from General Fund)	0		5,999	
Transferred from General Fund	9,465		16,000	
Events & Gift Day	0		15,657	
Rental of Manse				
Repayment of BUC Loan		29,980		58,000
Repayment of Personal Loan To Member Provided for Building Project		4,000		
	<b>£19,197</b>	<b>£33,980</b>	<b>£55,940</b>	<b>£58,000</b>

##### 12. Development Loan from Baptist Union Corporation

Loan number LC501, for an initial value of £344,929 drawn down in 2015 and repayable over 10 years, for redevelopment of the church premises

	2023	2022
Balance at 1st January	29,694	85,543
Interest	286	2,151
Monthly Loan Repayments	(29,980)	(42,000)
Additional Payment		(16,000)
Balance at 31st December	<b>£0</b>	<b>£29,694</b>

## SUTCLIFF BAPTIST CHURCH, OLNEY

### FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

---

#### NOTES TO THE ACCOUNTS (continued)

##### **13. Non-monetary assets Held for the Church's own use**

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

	<b>2023</b>	<b>2022</b>
Sutcliff Baptist Church Market Place, Olney, Bucks, MK46 4EA	2,845,646	2,715,315
The Manse 9 Wellingborough Road, Olney, Bucks, MK46 4BJ	263,452	242,587
The Church also owns fixtures, furniture and equipment with an insured value of:	156,902	149,716
	<b><u>£3,266,000</u></b>	<b><u>£3,107,618</u></b>

---

---

The accounts and statement of assets and liabilities and its notes set out in pages 8 to 13 relating to the year ending 31<sup>st</sup> December 2023 are as approved by the trustees.



Signed on behalf of the Trustees of Sutcliff Baptist Church, Olney

James Wharphshire  
Church Treasurer  
6<sup>th</sup> September 2024

---



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

Charity Name  
**SUTCLIFF BAPTIST CHURCH**

On accounts for the year  
ended

**31st DECEMBER 2023**

Charity no  
(if any)

**1151773**

Set out on pages

**1-2**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

**25/2/24**

Name:

**TIMOTHY DAVIES**

Relevant professional  
qualification(s) or body

IER

1

Oct 2018



(if any):

Address:

8, SHEPHERD LANE, BIDDENHAM, BEDFORD MK40 4XG

  

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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