

# Trustees' Annual Report for the period

From 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021

Charity name: The Ark Church (Huddersfield)

Charity registration number: 1152880

## Objectives and Activities

The main purposes of the charity are

- the advancement of the Christian religion,
- to preach and teach the Christian faith in the UK and overseas.
- the advancement for the public benefit of religious and other education.
- The relief of the poor, sick, disadvantaged, and disabled.

The Trustees have addressed and complied with the Charity Commission's requirements and guidance on making provision for the public benefit and can report the following benefits and activities this year.

Sunday morning meetings were cancelled from March 2020 as a result of the Covid-19 pandemic and have not recommenced during the year. Instead, on most Sunday mornings, online meetings of the church congregation have taken place online using the YouTube platform. These meetings, including pre-recorded worship, Kids work and teaching videos, have taken much preparatory work by a significant number of people, but have proved to be very successful.

All other meetings of the church, including monthly prayer meetings, midweek Life Groups, Trustees and other meetings of employed staff and volunteers, were also moved online, using the Zoom platform in the main. However, Alpha courses and other discipleship courses, have had to be put on hold during this period.

The Ark Church has continued to employ 2 full-time leaders during this period. In January 2021 the church ceased to employ a part-time administrative assistant but commenced the employment of a Family and Children's Worker from March.

The Church is still supported by a great number of volunteers who are involved in all aspects of church life, including serving as Trustees, Elders, midweek group leaders and children's work leaders.

Both staff and volunteers have made great efforts to maintain contact with all members of the church family during a year which has been very difficult for people.

## **Achievements and Performance**

Finances have enabled us to support other local charities in accordance with the Charity's objective to relieve difficulties for the poor, sick, disadvantaged, and disabled.

Since March 2020, The Ark Church has become a Covid-19 Mutual Aid group as part of the coordinated response to the pandemic in Kirklees and is part of the South Kirklees Food Aid Network. The Ark Church has

- Contributed to the coordinated Kirklees response by becoming the major provider of assistance in the Armitage Bridge area of Huddersfield, which has meant shopping and delivering food and other necessities to vulnerable people in the area.
- Provided a hot take-away meal each week to a group of 5-7 vulnerable people in Berry Brow for the first few months of lockdown followed by delivering supplies of various foodstuffs to more than 30 vulnerable people on a fortnightly basis for over a year using surplus food and donations from a national supermarket, members of the church and the Foodshare charity.
- Increased our giving to vulnerable people in financial need
- Contributed to a Covid-19 relief programme for churches in Africa

## **Financial Review**

Total Income for the period of this report was **£123,288** which was an increase of **£16,873** on the previous year. This increase was due to grants towards the Arks of Kindness project to support the Covid Response as well as a rise in regular giving. Regular donations from church attendees, and the associated tax recoverable on these gifts, accounted for **86%** of the income.

Expenditure increased by **£26,021** during 2020/21 compared to 2019/20 because of the employment of 2 full time church pastors during a transition in leadership as well as outreach expenditure related to Covid-19 support. This was offset by savings on venue hire because of moving to online meetings. Total Expenditure was **£117,584** for this year.

Overall, there was a net income of **£5,704** for the year compared to a net income of **£14,852** in 2019/20. The total funds carried forward were **£28,948**.

The charity continues to maintain a policy of having, where possible, sufficient reserves to at least cover salaries, tax and incidental payments associated with our employees over their notice periods. At the year end the church's bank balance of unrestricted funds at **£26,576** was higher than the amount needed for the reserves policy. This policy is continually under review by the Trustees and is a top priority for discussion at our meetings during the current financial year.

### **Financial Impact of COVID-19 going forward**

It is anticipated that expenditure on venue hire will increase during 2021/22 compared to 2020/21 as restrictions reduce with face to face meetings due to start happening regularly from September 2021. The support of vulnerable people through Arks of Kindness is budgeted to carry on as the negative economic impact of the virus is forecast to continue. The impact on income in 2021/22 of this economic downturn is that regular donations are budgeted to remain at the same level as in 2020/21 where normally it is budgeted to increase.

## Structure, Governance and Management

Type of Governing Document	Constitution
How the charity is constituted	Charitable Incorporated Organisation
Trustee Selection Method	Appointed.

## Reference and Administrative details

Charity name	The Ark Church (Huddersfield)
Other name the charity uses	The Ark Church
Registered charity number	1152880
Charity's principal address	North Light Gallery Armitage Bridge Huddersfield HD4 7NR

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	K. Hill			
2	S. Hurd	Ex Officio		
3	H Townend			
4	A.Archer	Treasurer		
5	J Wray	Chair	Appointed Chair 01/01/2021	

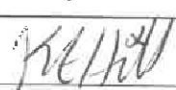

### Names and addresses of advisers

Type of adviser	Name	Address
Independent	Mr G Anns	14 Sandwich Road, Eccles, Manchester, M30 9DX

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KAREN HILL	HELGA VENTURINI TOWNEND
Position	TRUSTEE	TRUSTEE
Date	07-11-2021	



The Ark Church (Huddersfield)				Charity No (if any)	1152880
Annual accounts for the period					
Period start date	1/4/20	To	Period end date	31/3/21	

## Section A Statement of financial activities

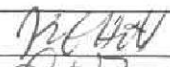
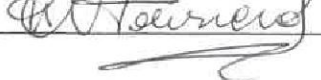
	Note	Unrestricted funds £	Designated Funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year total funds £
<b>Income and endowments from:</b>							
Donations and legacies	3	114,658		8,630		123,288	105,050
Income from charitable activities	3					-	1,365
Other trading activities	3					-	-
Investments	3					-	-
<b>Total income</b>		114,658	-	8,630	-	123,288	106,415
<b>Expenditure on:</b>							
Expenditure on charitable activities	4	109,725		7,859		117,584	91,563
Expenditure on raising funds	4					-	-
<b>Total expenditure</b>		109,725	-	7,859	-	117,584	91,563
Net income / (expenditure) resources before transfers		4,933	-	771	-	5,704	14,852
Transfers	13				-	-	-
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-	-
<b>Net movement in funds</b>		4,933	-	771	-	5,704	14,852
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		22,937		307	-	23,244	8,392
<b>Total funds carried forward</b>		27,870	-	1,078	-	28,948	23,244



## Balance sheet

	No.	Unrestricted funds £	Designated Funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
<b>Fixed assets</b>							
Tangible assets	9	-	-	-	-	-	-
Investments	10	-	-	-	-	-	-
<b>Total fixed assets</b>		-	-	-	-	-	-
<b>Current assets</b>							
Debtors	11	1,797		63		1,860	9,743
Cash at bank and in hand		26,576		1,394		27,970	16,618
<b>Total current assets</b>		28,373	-	1,457	-	29,830	26,361
<b>Creditors: amounts falling due within one year</b>	12	503	-	379	-	882	3,117
<b>Net current assets/(liabilities)</b>		27,870	-	1,078	-	28,948	23,244
<b>Total assets less current liabilities</b>		27,870	-	1,078	-	28,948	23,244
<b>Creditors: amounts falling due after one year</b>	12	-	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	12	-	-	-	-	-	-
<b>Total Net assets less liabilities</b>		27,870	-	1,078	-	28,948	23,244
<b>Funds of the Charity</b>							
Unrestricted funds		27,870				27,870	22,937
Designated funds	13		-			0	0
Restricted funds	13			1,078		1,078	307
Endowment funds	13				-	0	0
<b>Total funds</b>		27,870	-	1,078	-	28,948	23,244

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	KAREN HILL	07/11/21
	KAREN HILL	07/11/21

**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) 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)
- and with\* 

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 Accounting Standards;
- or 

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 Financial Reporting Standards for Smaller Entities (effective January 2015)
- and with the Charities Act.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

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**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient or the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

## Note 3

## Analysis of income

	Analysis	This year £	Prior Year £
Donations and legacies	General Donations	86,308	75,803
	Brookes Mill Grant towards A Woodward salary	-	5,000
	All Nations Bedford Grant towards A Woodward salary	5,051	3,681
	Halifax Church Plant	25	1,460
	Kidz Klub Hudz	893	240
	One Community Grant - Arks of Kindness	1,760	-
	TSL Kirklees Grants - Ark of Kindness	1,000	-
	George Martin Trust - Ark of Kindness	1,000	-
	Special Offering - Christmas Offering (Africa)	-	2,383
	Special Offering - Ark of Kindness	311	-
	Special Offering - Pastoral Gifts	2,980	1,040
	Special Offering - Christ Central Sunday Offering	3,020	-
	Special Offering - The Branch (Christmas Offering)	500	-
	Tax Recoverable - Huddersfield	19,190	15,285
	Tax recoverable - Arks of Kindness	43	-
	Tax recoverable - Pastoral Gifts	550	105
	Tax recoverable - Kidz Klub Hudz	69	43
	Tax recoverable - Christmas Offering (Africa)	-	10
	Tax recoverable - Christ Central Sunday Offering	500	-
	Tax recoverable - The Branch (Christmas Offering)	88	-
	<b>Total</b>	<b>123,288</b>	<b>105,050</b>
Income from charitable activities	Payments for Devoted	-	1,025
	Christ Central Events	-	340
	<b>Total</b>	<b>-</b>	<b>1,365</b>
Other trading activities		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Investments		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>



## Note 4

## Analysis of Expenditure

	Analysis	This year £	Prior Year £
Charitable activities	Salaries	93,996	53,839
	Travel Expenses	-	757
	Leadership Expenses	95	2,250
	Venue Hire and Premises Expenses	100	8,773
	Worship and Speakers	706	320
	Publicity	-	180
	Events	44	3,850
	Catering	-	1,378
	Children, Youth and Student Work	1,100	347
	Church Courses and Training	509	1,286
	Outreach	5,154	1,292
	Grants Payable	13,269	12,324
	Christ Central Expenses	-	1,076
	Postage, Stationery and Office Expenses	30	122
	Bank Charges	96	60
	Computer and Technical Expenses	772	2,102
	Safeguarding	141	348
	Health and Safety	15	-
	Insurance	424	424
	Licences and Subscriptions	758	455
	Depreciation	-	-
	<b>Total</b>	<b>117,209</b>	<b>91,183</b>
Governance costs	Accountants Remuneration	340	345
	Information Commission Registration	35	35
	<b>Total</b>	<b>375</b>	<b>380</b>

## Note 5

## Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

## Note 6

## Details of certain items of expenditure

## 6.1 Trustee expenses

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Prior year
None	None
None	None
£ None	£ None

## 6.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Prior year £
340	345

## Note 7

## Paid employees

## 7.1 Staff Costs

Gross wages, salaries and benefits in kind  
Employer's National Insurance costs  
Pension costs

Total staff costs

This year £	Prior year £
86,678	50,296
4,900	2,049
2,418	1,494
93,996	53,839

## 7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the  
employees work

	This year Number	Prior year Number
Charitable Activities	2.2	1.3
Total	2.2	1.3

## Brief details of the scheme

There was a voluntary pension scheme in operation from 1<sup>st</sup> April 2015 which became an auto-enrolment pension. It is administered by NOW Pensions. The charity contributes 3% of Gross Salary.

The costs of the scheme to the charity for the year  
The amount of any contributions outstanding at the year end  
The amount of any contributions prepaid at the year end

This year £	Prior year £
2,418	1,494
None	None

## Section C

## Notes to the accounts

(cont)

## Note 8

## Grantmaking

## 8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Gift towards mission work	7,900	500
Pastoral Care	1,031	3,838
<b>Total</b>	<b>8,931</b>	<b>4,338</b>

## 8.1 Grantmaking costs

Support costs of grantmaking

£ NIL

## 8.3 Grants made to institutions

Names of institutions	Purpose	Total amount of grants paid £
Christ Central Churches	Regular giving to support work	3,600
Christ Central Churches	COVID Appeal	431
Christ Central Churches	Special Offering	4,250
The Ark Church Halifax	Support for new church in Halifax	50
The Branch	Food Distribution (Christmas Offering)	600
	<b>Total grants to institutions</b>	<b>8,931</b>



## Note 9

## Tangible fixed assets

## 9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	2,203	-	2,203
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	2,203	-	2,203

## 9.2 Accumulated depreciation and impairment provisions

Basis		SL	SL	
Rate		3 years	3 years	

Balance brought forward	-	-	-	2,203	-	2,203
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	2,203	-	2,203

## 9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

## 9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

None



**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments****Investment properties**

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Investments in subsidiary or connected undertakings and companies

Securities not listed on a recognised Stock Exchange

Cash held as part of the investment portfolio

Other investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Section C**
**Notes to the accounts**
**(cont)**
**Note 11**
**Debtors and prepayments**
**Analysis of debtors**
**Debtors**
**Amounts due from subsidiary and associated undertakings**
**Other debtors – tax recoverable**
**Prepayments and accrued income**
**Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
1,860	6,062	-	-
	3,681	-	-
1,860	9,743	-	-

**Note 12**
**Creditors and accruals**
**12.1 Analysis of creditors**
**Loans and overdrafts**
**Trade creditors**
**Amounts due to subsidiary and associated undertakings**
**Other creditors**
**Accruals and deferred income**
**Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
882	3,117	-	-
882	3,117	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

*None*

**Section C**
**Notes to the accounts**
**(cont)**
**Note 13**
**Endowment, designated and restricted income funds**
**13.1 Funds held**

Fund Name	Type	Purpose and Restrictions
Halifax	Restricted	Income and expenditure for Halifax Church Plant
Arks of Kindness	Restricted	Income and expenditure for support of those in need largely at the Berry Brow Flats
Pastoral Gifts	Restricted	Income and expenditure on pastoral support
Kidz Klub Hudz	Restricted	Income and expenditure for an after-school kids club

**13.2 Movements of major funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Halifax	25	25	-50		0	0
Arks of Kindness	0	4,114	-4,096		0	18
Pastoral Gifts	0	3,530	-3,175		0	355
Kidz Klub Hudz	282	961	-538		0	705
<b>Total Funds</b>	<b>307</b>	<b>8,630</b>	<b>-7,859</b>	<b>0</b>	<b>0</b>	<b>1,078</b>

**13.3 Transfers between funds**

From Fund (Name)	To Fund (Name)	Reason	Amount

## Note 14 Transactions with related parties

### 14.1 Remuneration and benefits

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
S Hurd	Charity Commission email of	46,526	45,932
	15/07/2013 giving specific		
	permission		

### 14.2 Loans

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
		None	-	-

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

THE ARK CHURCH CHUDERSFIELD

On accounts for the year  
ended

31 MARCH 2021

Charity no  
(if any)

1152880

Set out on pages

ONE TO FIFTEEN

I report to the trustees on my examination of the accounts of the above  
charity ("the Trust") for the year ended 31/03/2021.

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:

Stanley Gzowicz

Date:

20/09/2021

Name:

STANLEY GZOWICZ

Relevant professional  
qualification(s) or body

(if any):

Address:

1 CLIFFE COTTAGES, ROPER LANE  
THURGOLOAND, SHEFFIELD  
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## 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.