

# BOSTON BAPTIST TRUST

England & Wales - Charity number 1196748

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-11-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 98 High Street  
Boston  
Lincolnshire  
PE21 8TA

**Phone** 01205358699

**Email** [bostonbaptisttrust@gmail.com](mailto:bostonbaptisttrust@gmail.com)

## Activities

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**Objects:** THE OBJECT OF THE CHARITY IS, FOR THE PUBLIC BENEFIT, TO ADVANCE THE CHRISTIAN FAITH IN THE AREA OF BENEFIT IN ACCORDANCE WITH BAPTIST PRINCIPLES AS SET OUT IN THE EXISTING TRUSTS, IN PARTICULAR BUT NOT EXCLUSIVELY, BY:(1) PROVIDING AND MAINTAINING A MEETING PLACE FOR THE EXERCISE OF RELIGIOUS WORSHIP; (2) SUPPORTING CONGREGATIONS AND CHRISTIAN MISSION BY THE PROVISION OF GRANTS;(3) THE PROVISION OF A MANSE FOR A MINISTER; AND (4) THE MAINTENANCE OF A BURIAL GROUND. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008]

**Activities:** (1) providing and maintaining a meeting place for the exercise of Religious Worship; (2) supporting congregations and Christian Mission by the provision of grants;(3) the provision of a manse for a Minister; and (4) the maintenance of a burial ground.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Lincolnshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£54,252	£106,126	-	-
2024-03-31	£60,998	£142,220	-	-
2023-03-31	£186,691	£114,886	-	-

## Trustees

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Name	Role	Appointed
<b>Shane Holland</b>	Chair	2022-11-24
Caroline Smithbone		2025-02-27
David Alexander Acheson		2025-05-28
Dr Jillian Mary Massey		2021-11-14
Patrick Douglas Corke		2021-11-14

**BOSTON BAPTIST TRUST**

England & Wales - Charity number 1196748

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# Accounts

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## ANNUAL REPORT FOR BOSTON BAPTIST TRUST YEAR ENDED 31<sup>ST</sup> MARCH 2025

The Charity continued to meet its objectives for the year. It has made grants of £12,000 to Boston Baptist Church to support the ministry of the church. In addition, it has continued in a major restoration/refurbishment project to the church buildings amounting to £85,356. In addition, the Trust purchased a new Manse (£327,928) in anticipation of Boston Baptist Church appointing a new minister in the near future.

Although fundraising has continued to be a challenge, the rental properties have performed well with good occupancy and the investments with NS&I have shown a better return due to higher interest rates. Although it is anticipated this will reduce as reserves used for the restoration/refurbishment of the buildings will reduce the amount invested.

It is anticipated that the investment in the buildings of the church will be completed in early 2026 with the completion of the car park resurfacing and that the charity will be exploring the issue of grants to a wider field of applicants in 2025/26.

The trust also said farewell to its chairman Mr Kevin Smithbone and two other trustees after several years of faithful service. Recruitment of new trustees is currently underway.

**BOSTON BAPTIST TRUST (1196748)**  
**NOTES TO THE ACCOUNTS**  
**1st April 2024 - 31st March 2025**

**Notes**

**1 Income from Property Rentals**

1 Elmwood Avenue					
INCOME		EXPENDITURE			
from rental	£19,000.00	Management fees		£1,082.16	
Insurance Refund		Total Repairs and Maintenance		£1,004.92	
<b>Total Income</b>	<b>£19,000.00</b>	<b>Total expenditure</b>		<b>£2,087.08</b>	<b>Net Income</b>
					<b>£1,690.92</b>
Farnford					
INCOME		EXPENDITURE			
from rental		Management fees		£-0.00	
Repayment to tenant		exp		£32.67	
<b>Total Income</b>	<b>£-0.00</b>	<b>Total expenditure</b>		<b>£32.67</b>	<b>Net Income</b>
					<b>-£32.67</b>
22 Lime Walk, Old Leake					
INCOME		EXPENDITURE			
from rental	£19,250.00	Management fees		£1,761.68	
Insurance Refund		Insurance			
		Total Repairs and Maintenance		£1,251.08	
<b>Total Income</b>	<b>£19,250.00</b>	<b>Total expenditure</b>		<b>£2,992.66</b>	<b>Net Income</b>
					<b>£1,267.32</b>
8 Alderfield Close					
INCOME		EXPENDITURE			
from rental	£7,250.00	Management fees		£1,077.68	
Insurance Refund		Insurance			
		Total Repairs and Maintenance		£2,763.94	
<b>Total Income</b>	<b>£7,250.00</b>	<b>Total expenditure</b>		<b>£4,761.62</b>	<b>Net Income</b>
					<b>£2,488.44</b>
1 Heson Way					
INCOME		EXPENDITURE			
from rental	£19,500.00	Management fees		£1,280.98	
Insurance Refund		Insurance		£325.88	
		Total Repairs and Maintenance			
<b>Total Income</b>	<b>£19,500.00</b>	<b>Total expenditure</b>		<b>£1,619.70</b>	<b>Net Income</b>
					<b>£8,880.30</b>
3 Heson Way					
INCOME		EXPENDITURE			
from rental	£11,100.00	Management fees		£1,680.98	
Insurance Refund		Insurance		£325.88	
		Total Repairs and Maintenance			
<b>Total Income</b>	<b>£11,100.00</b>	<b>Total expenditure</b>		<b>£2,004.70</b>	<b>Net Income</b>
					<b>£9,095.30</b>
30 Copper Gardens Heson Way					
INCOME		EXPENDITURE			
from rental	£-0.00	Management fees		£-0.00	
Insurance Refund		Insurance			
		Total Repairs and Maintenance		£417.04	
<b>Total Income</b>	<b>£-0.00</b>	<b>Total expenditure</b>		<b>£417.04</b>	<b>Net Income</b>
					<b>-£417.04</b>
<b>Total income from Property</b>	<b>£49,850.00</b>	<b>Total expenditure from Property</b>		<b>£14,845.74</b>	<b>£34,591.26</b>
<b>Total Net income from property rentals</b>					<b>£34,174.26</b>

**2 Income from Investments**

CAF Sola Account	£1,469.32
NS&I	£19,560.00
	<b>£19,560.00</b>

**3 Resources Expended**

Church Ministry	£10,000.00
Church Hallway 9	£1,223.40
Misc	£98,580.00

**4 Boston Baptist Cemetery**

Insurance	£6,750.00
Maintenance	£6,750.00

**5 Costs of Governance**

Bank Charges	£80.00
Legal fees/insurance	£188.00
	<b>£268.00</b>

**6 Fixed Assets**

	ifwd	additions	disposals	revaluation	ifwd	
Farm House					£-0.00	
Elmwood Avenue	£125,000.00				£125,000.00	
Lime Walk	£137,422.00				£137,422.00	
Alderfield Close	£158,000.00				£158,000.00	
1 Heson Way	£150,000.00				£150,000.00	
3 Heson Way	£150,000.00				£150,000.00	
30 Copper Gdns (owned)			£327,808.46		£327,808.46	
CHAULT						
Farm Land	£90,000.00				£90,000.00	
	£-0.00				£-0.00	
					£-0.00	
	£772,228.96		£327,808.46	£-0.00	£-0.00	£1,100,207.42
						£327,808.46

**7 Investments**

NS&I	£802,881.00		£302,651.00			£1,024,829.88
						£1,958.88
						£1,082,146.84

**8 Cash in hand and Bank**

CAF CASH	Balance as at 31st July 2023		£52,641.26			
CAF GOLD	Balance as at 31st July 2023		£37.26			
			£12,688.52			

**9 Funds of the Charity**

General Fund	ifwd		£110,552.37			£1,481,146.84
	Income/expenditure from operations		£33,084.92			-£386,000.00
	Clwd		£140,617.39			

**10 Restricted Funds**

	ifwd		£1,357,186.27			
	Charge in the year		-£85,356.62			
	Clwd		£1,271,829.65			

**BOSTON BAPTIST TRUST (1196748)****STATEMENT OF ACTIVITIES****1st April 2024 - 31st March 2025**

	Notes	Unrestricted Funds	Prior Year	VARIANCE
<b>Income</b>				
Net Income from property rentals	1	£34,174.26	34470.31	-£296.05
Income from Investments	2	£19,660.86	22271.95	-£2,611.09
Income from disposal of assets				£0.00
<b>Excess of Income over expenditure from Fundraising activities</b>		<b>£53,835.12</b>	<b>£56,742.26</b>	<b>-£2,907.14</b>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Boston Baptist Church	3	£12,000.00	18150	£6,150.00
Church Building ®		£85,356.62	109785.29	£24,428.67
Boston Free Church Cemetery	4	£6,750.00	0	-£6,750.00
<b>Cost Of Grant Making</b>		<b>£104,106.62</b>	<b>£127,935.29</b>	<b>-£23,828.67</b>
Governance Costs	5	£786.80	351.8	£435.00
Misc- Manse Insurance		£1,233.40	£-00	£1,233.40
<b>Total resources expended</b>		<b>£106,126.82</b>	<b>£128,287.09</b>	<b>£22,160.27</b>
<b>NET (OUTGOING) INCOMING RESOURCES BEFORE TRANSFERS</b>		<b>-£52,291.70</b>	<b>-£71,544.83</b>	<b>£19,253.13</b>
Transfers				
<b>NET (OUTGOING) INCOMING RESOURCES BEFORE GAINS AND LOSSES</b>		<b>-£52,291.70</b>	<b>-£71,544.83</b>	<b>£19,253.13</b>
Gains and Losses			£0.00	£0.00
<b>NET MOVEMENT IN FUNDS</b>		<b>-£52,291.70</b>	<b>-£71,544.83</b>	<b>£19,253.13</b>
Reconciliation of Funds				
Funds Brought forward				
<b>Total Funds Carried Forward</b>		<b>-£52,291.70</b>	<b>-£71,544.83</b>	<b>£19,253.13</b>

# **BOSTON BAPTIST TRUST (1196748)**

## **BALANCE SHEET**

**31st March 2025**

<b><i>Fixed Assets</i></b>		24/25	23/24
Tangible Assets	Notes	Current Year	Prior Year
	<b>6</b>		
Farm House			
Elimwood Avenue		£125,000.00	£125,000.00
Lime Walk		£137,422.63	£137,422.63
Alderfield Close		£159,856.33	£159,856.33
1 Heron Way		£150,000.00	£150,000.00
3 Heron ay		£150,000.00	£150,000.00
50 Copper Gdns (manse)		£327,928.46	
<b>Church</b>		£-00	
Farm Land		£50,000.00	£50,000.00
	0		
<b>Total Tangible Assets</b>		<b>£1,100,207.42</b>	<b>£772,278.96</b>
Investments	<b>7</b>		
	NS&I	£302,551.00	£687,551.00
<b>Total Fixed Assets</b>		<b>£1,402,758.42</b>	<b>£1,459,829.96</b>
<b><i>Current Assets</i></b>			
Cash at Bank and in Hand	<b>8</b>	£12,698.52	£7,918.68
<b>Total Current Assets</b>		<b>£1,415,456.94</b>	<b>£1,467,748.64</b>
<b><i>Liabilities</i></b>			
Creditors falling due within one year		£-00	£-00
<b>Total Assets less current Liabilities</b>		<b>£1,415,456.94</b>	<b>£1,467,748.64</b>
Creditors falling due after more than one year		£-00	£-00
<b>Net Assets</b>		<b>£1,415,456.94</b>	<b>£1,467,748.64</b>
<b>Funds of the Charity</b>			
General Funds Bfwd	<b>9</b>	£143,617.29	£110,552.37
Restricted Funds Bfwd	<b>10</b>	£1,271,839.65	£1,357,196.27
<b>Total Funds</b>		<b>£1,415,456.94</b>	<b>£1,467,748.64</b>



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Charity Name  
Boston Baptist Church

**On accounts for the year  
ended**

31<sup>st</sup> March 2025

**Charity no  
(if any)**

1196748

**Set out on pages**

(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 **31 / 03 / 2025**.

**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**

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:**

30/07/2025

**Name:**

Andrew Gilbert

**Relevant professional  
qualification(s) or body  
(if any):**

ACCA (membership number 4399901)

**Address:**

26 Princess Avenue

Oakham, LE15 6PQ

**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.**

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**BOSTON BAPTIST TRUST**

England & Wales - Charity number 1196748

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# Accounts

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## ANNUAL REPORT FOR BOSTON BAPTIST TRUST YEAR ENDED 31<sup>ST</sup> MARCH 2024

The Charity continued to meet its objectives for the year. It has made grants of £19,800 to Boston Baptist Church to support the ministry of the church. In addition, it has continued in a major restoration/refurbishment project of the church buildings amounting to £122,419.

Although fundraising continues to be a challenge, the rental properties have performed well with good occupancy and the investments with NS&I have shown a better return due to higher interest rates. Although it is anticipated this will reduce as reserves used for the restoration/refurbishment of the buildings will reduce the amount invested.

It is anticipated that the investment in the buildings of the church will be completed in 2024 and that the charity will be exploring the issue of grants to a wider field of applicants in 2025.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Boston Baptist Trust

**On accounts for the year  
ended**

31st March 2024

**Charity no  
(if any)**

1196748

**Set out on pages**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and 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.

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

**Signed:**

**Date:**

20th August 2024

**Name:**

Andrew Gilbert

**Relevant professional  
qualification(s) or body  
(if any):**

ACCA Member (membership number 4399901)

**Address:**

26 Princess Avenue

Oakham

LE15 6PQ

**BOSTON BAPTIST TRUST**

England & Wales - Charity number 1196748

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# Accounts

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**BOSTON BAPTIST TRUST (1196748)**  
**STATEMENT OF ACTIVITIES**  
**1st APRIL 2022 - 31st MARCH 2023**

	Notes	Unrestricted Funds	Prior Year	VARIANCE
<b>Income</b>				
Income from property rentals	1	£26,592.71	£19,551.18	
Income from Investments	2	£10,099.07	£761.56	
Income from disposal of assets		150000		
<b>Excess of Income over expenditure from Fundraising activities</b>		<b>£186,691.78</b>	<b>£20,312.74</b>	<b>£166,379.04</b>
<b>Resources Expended</b>				
<b>Charitable Activities</b>				
Boston Baptist Church	3	£18,150.00	£19,800.00	-£1,650.00
Church Building @		£50,011.22		
Boston Free Church Cemetery	4	£492.18	£496.41	-£4.23
Cost Of Grant Making		£68,653.40	£20,296.41	£48,356.99
Governance Costs	5	£3,152.00	£96.00	£3,056.00
Misc		£-00		£0.00
<b>Total resources expended</b>		<b>£71,805.40</b>	<b>£20,392.41</b>	<b>£51,412.99</b>
<b>NET (OUTGOING) INCOMING RESOURCES BEFORE TRANSFERS</b>		<b>£114,886.38</b>	<b>-£79.67</b>	<b>£114,966.05</b>
Transfers				
<b>NET (OUTGOING) INCOMING RESOURCES BEFORE GAINS AND LOSSES</b>		<b>£114,886.38</b>	<b>-£79.67</b>	<b>£114,966.05</b>
Gains and Losses			£-00	£0.00
<b>NET MOVEMENT IN FUNDS</b>		<b>£114,886.38</b>	<b>-£79.67</b>	<b>£114,966.05</b>
Reconciliation of Funds				
Funds Brought forward				
<b>Total Funds Carried Forward</b>		<b>£114,886.38</b>	<b>-£79.67</b>	<b>£114,966.05</b>

No payment was made to the BBC in October2022

## **BOSTON BAPTIST TRUST (1196748)**

### **BALANCE SHEET**

**31st MARCH 2023**

		22-23	21-22	
	Notes	Current Year	Prior Year	
<b>Fixed Assets</b>				
Tangible Assets	6			
Farm House			£150,000.00	
Elmwood Avenue		£125,000.00	£125,000.00	
Lime Walk		£137,422.63	£137,422.63	
Alderfield Close		£159,856.33	£159,856.33	
1 Heron Way		£150,000.00		
3 Heron ay		£150,000.00		
Farm Land		£50,000.00	£50,000.00	
	0			
Total Tangible Assets		<u>£772,278.96</u>	<u>£622,278.96</u>	£150,000.00
Investments	7			
	NS&I	£757,551.00	£787,551.00	£30,000.00
<b>Total Fixed Assets</b>		<u>£1,529,829.96</u>	<u>£1,409,829.96</u>	
<b>Current Assets</b>				
Cash at Bank and in Hand	8	£19,496.71	£24,610.33	£5,113.62
<b>Total Current Assets</b>		<u>£1,549,326.67</u>	<u>£1,434,440.29</u>	£114,886.38
<b>Liabilities</b>				
Creditors falling due within one year		£-00	£-00	
<b>Total Assets less current Liabilities</b>		<u>£1,549,326.67</u>	<u>£1,434,440.29</u>	
Creditors falling due after more than one year		£-00	£-00	
<b>Net Assets</b>		<u>£1,549,326.67</u>	<u>£1,434,440.29</u>	
<b>Funds of the Charity</b>				
General Funds Bfwd	9	£104,824.35	£54,813.13	£50,011.22 trading profit
Restricted Funds Bfwd	10	£1,479,615.94	£1,379,627.16	£99,988.78 expenditure on church building
<b>Total Funds</b>		<u>£1,584,440.29</u>	<u>£1,434,440.29</u>	
		£35,113.62	£0.00	£150,000.00

# BOSTON BAPTIST TRUST (1196748)

## NOTES TO THE ACCOUNTS

1st APRIL 2022 - 31st MARCH 2023

### Notes

#### 1 Income from Property Rentals

						Prior Year	Variance
7 Elmwood Avenue							
INCOME		EXPENDITURE					
from rental	£9,540.00	Management fees	£1,059.61				
Insurance Refund		Insurance					
		Total Repairs and Maintenance	£320.40				
<b>Total Income</b>	<b>£9,540.00</b>	<b>Total expenditure</b>	<b>£1,380.01</b>	<b>Net Income</b>	<b>£8,159.99</b>	£8,543.16	-£383.17
Baptist Farmhouse							
INCOME		EXPENDITURE					
from rental	£-00	Management fees					
Insurance Refund		Insurance					
		Total Repairs and Maintenance					
<b>Total Income</b>	<b>£-00</b>	<b>Total expenditure</b>	<b>£-00</b>	<b>Net Income</b>	<b>£-00</b>	£-00	£0.00
Farmland							
INCOME		EXPENDITURE					
from rental		Management fees	£-00				
Repayment to tenant		exp	£23.99				
<b>Total Income</b>	<b>£-00</b>	<b>Total expenditure</b>	<b>£23.99</b>	<b>Net Income</b>	<b>-£23.99</b>	£-00	-£23.99
Wayleave							
INCOME		EXPENDITURE					
from rental	£-00						
<b>Total Income</b>	<b>£-00</b>	<b>Total expenditure</b>	<b>£-00</b>	<b>Net Income</b>	<b>£-00</b>	£-00	£0.00
22 Lime Walk, Old Leake							
INCOME		EXPENDITURE					
from rental	£8,596.23	Management fees	£1,423.50				
Insurance Refund		Insurance					
		Total Repairs and Maintenance	£1,804.95				
<b>Total Income</b>	<b>£8,596.23</b>	<b>Total expenditure</b>	<b>£3,228.45</b>	<b>Net Income</b>	<b>£5,367.78</b>	£3,400.75	£1,967.03
8 Alderfield Close							
INCOME		EXPENDITURE					
from rental	£7,700.00	Management fees	£907.20				
Insurance Refund		Insurance					
		Total Repairs and Maintenance	£711.43				
<b>Total Income</b>	<b>£7,700.00</b>	<b>Total expenditure</b>	<b>£1,618.63</b>	<b>Net Income</b>	<b>£6,081.37</b>	£7,044.40	-£963.03
1 Heron Way							
INCOME		EXPENDITURE					
from rental	£4,250.00	Management fees	£1,059.00				
Insurance Refund		Insurance					
		Total Repairs and Maintenance	£876.22				
<b>Total Income</b>	<b>£4,250.00</b>	<b>Total expenditure</b>	<b>£1,935.22</b>	<b>Net Income</b>	<b>£2,314.78</b>		£2,314.78





**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

BOSTON BAPTIST CHURCH

**On accounts for the year  
ended**

31<sup>ST</sup> DECEMBER 2021 Charity no  
(if any)

**Set out on pages**

3 AND 4 (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 31/12/2021.

**Responsibilities and  
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 (other than that disclosed below →) in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the 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:** Carol Lidgett **Date:** 18/03/2022

**Name:** Carol Lidgett

**Relevant professional  
qualification(s) or body  
(if any):**

FCCA retired  
No fee charged for this examination

11 Hemington Way  
 Kirton  
 Boston  
 Lincolnshire PE20 1EA

**Address:**

**Section B Disclosure**

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

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

As with other charities and churches who are banking with HSBC there has been a problem banking cash as HSBC no longer accept cash at their branch in Boston and this is the bank that handles bankings for CAF Bank.

This has meant that a trustee has used their own personal bank account to bank the cash offerings but has transferred the amounts by bank transfer to CAF bank

I have been unable to follow this audit trail as a further complication arose due to the Covid19 restrictions leading to the closure of the church building during 2 lengthy lockdowns.

I have checked the amount of cash transfers against the cash offering book but was unable to reconcile the two as more had been banked than the cash offering book recorded. As the church was closed for many weeks the offering book only records the weeks when the church was open when a proper count was carried out with 2 people doing this.

HSBC has not changed its policy but steps are being put in place to have a special bank account for this cash and a fully restored audit trail will then be put in place.

I am confident that cash offerings have been banked eventually and so this doesn't affect the accounts annexed to this report. Many donors are now using bank transfers themselves to facilitate their giving lowering the amount of cash handling required which is a positive outcome in a turbulent and uncertain year.