

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF THE CHURCH
OF THE ASCENSION
HALL GREEN
BIRMINGHAM
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016
CHARITY NUMBER 1133810**

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF THE CHURCH OF THE ASCENSION
HALL GREEN, BIRMINGHAM
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ADMINISTRATIVE DETAILS

Address of Charity	582 Fox Hollies Road Hall Green Birmingham B28 9DX	
Charity number	1133810	
Trustees	Revd. P R Leckey Mrs. J Cove Mr. D Chellingworth Mrs. P Wagg Miss M J Davis Miss M V Minchin Mr. C Jones Mrs. J Starkey	Mr. J Meadows Mrs. C Dixon Mrs. M E Hyde Mrs. S Barnes Mr. M Powell Mrs. J Whittington Mrs. J Hobbs
Treasurer	Mr. J Meadows	
Bankers	Lloyds Bank 248 Stratford Road Shirley Solihull B90 3AE	
Reporting Accountants	Flint and Thompson Limited 1325A Stratford Road Hall Green Birmingham B28 9HH	

THE PAROCHIAL CHURCH COUNCIL OF
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STATEMENT OF FINANCIAL ACTIVITIES

Income & endowments from:	Note	Unrestricted (£)	Designated (£)	Restricted (£)	Total Funds 2016 (£)	Total Funds 2015 (£)
Donations & legacies	2	55,509	7,685	9,268	72,462	97,882
Charitable activities	3	2,976	-	310	3,286	2,865
Other trading activities	4	4,663	16,333	-	20,996	17,879
Investments		8,948	-	-	8,948	9,104
Total income & endowments		72,096	24,018	9,578	105,692	127,730
Expenditure on:						
Raising funds	6	1,039	-	-	1,039	960
Charitable activities	7	73,157	28,277	5,964	107,398	138,046
Other	8	141	-	-	141	1,825
Total expenditure		74,337	28,277	5,964	108,578	140,831
Net gains/(losses) on investments						
Net income/(expenditure)		(2,241)	(4,258)	3,613	(2,886)	(13,101)
Transfers between funds		(100)	-	100	-	-
Net movement in funds		(2,341)	(4,258)	3,713	(2,886)	13,101
Reconciliation of funds:						
Total funds brought forward		74,600	18,670	47,614	140,884	153,985
Total funds carried forward	11	72,259	14,412	51,327	137,998	140,884

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BALANCE SHEET

	note	2016(£)	2015(£)
Fixed Assets			
Assisted Clergy House	9	46,000	46,000
Current Assets			
Lloyds Current Account		2,646	14,209
Lloyds Deposit Account		15,806	7,260
CCLA (CBF) deposit Account		66,696	66,355
Debtors and prepayments	10	8,580	18,448
		<u>93,728</u>	<u>106,272</u>
Liabilities			
Creditors and accounts	11	1,730	11,388
Net current assets		<u>91,998</u>	<u>94,884</u>
Net Assets		<u>137,998</u>	<u>140,884</u>
Total Net Assets			
Funds Unrestricted	12	72,259	74,600
Designated	12	14,412	18,670
Restricted	12	51,327	47,614
Total		<u>137,998</u>	<u>140,884</u>

The financial statements were approved and authorised for issue by the

Trustees on 31 March 2017

Approved by the trustees on 31 March 2017

And signed on its behalf by:

Jon Meadows,
 Treasurer

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NOTES TO THE FINANCIAL STATEMENTS

Summary of significant accounting policies

(a) General information and basis of preparation

The Ecclesiastical Parish of the Church of the Ascension is a Parochial Church Council in England. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are for the advancement of the Church of England through worship and prayer, provision of pastoral care for people living in the parish, missionary and outreach work.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

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Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund. It also includes other income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes expenses relating to fundraising events
- Expenditure on charitable activities includes diocesan fees, worship costs and church upkeep
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the PCC.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the PCC.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Fixed assets

Consecrated property and buildings and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the account by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (usually 4 years unless otherwise stated) on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £2000 or on the repair of movable church furnishings acquired before 1 January 2001 is written off.

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Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £10,000 or less are written off when the asset is acquired.

(g) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

(h) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable entity for UK corporation tax purposes

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted (£)	Designated (£)	Restricted (£)	2016 (£)	2015 (£)
2. Income from Donations and legacies					
Gift Aided – Envelopes	8,148	-	-	8,148	9,149
Gift Aided – BGC	25,293	-	-	25,293	26,596
NTE Envelopes	1,104	-	-	1,104	1,066
NTE BGC	804	-	-	804	1,388
Cash Collections	3,176	-	-	3,176	2,918
Donations – In Memoriam	536	-	-	536	396
Sundry Donations	451	280	-	731	646
Christmas Gift to the Church	16	-	3,157	3,173	2,935
Flowers Fund Donations	-	-	766	766	970
Coffee Shop	-	-	(224)	(224)	(99)
Monday Club	-	-	141	141	(417)
Other (unrestricted) Donations	1,113	-	-	1,113	1,100
Other Donations – Restricted	-	100	620	720	840
Monthly Charity Gift Aided	-	-	3,470	3,470	980
Monthly Charity Not Gift Aided	-	-	240	240	141
Other Charities – Gift Aided	-	-	30	30	1,111
Other Charities – not Gift Aided	-	-	68	68	-
Gift Aid Recovered	10,556	-	-	10,556	21,836
Legacies	-	-	-	-	1,072
Recurring Grants	3,922	-	-	3,922	4,086
Non-recurring One-off Grants	390	7,305	1,000	8,695	21,168
	55,509	7,685	9,268	72,462	97,882

				2016(£)	2015 (£)
3. Income from Charitable activities					
Retained Fees for Weddings and Funerals	2,976	-	-	2,976	2,736
Choir Fees	-	-	100	100	60
Flowers	-	-	210	210	69
Diocesan Fees	-	-	-	-	-
	2,976	-	310	3,286	2,865

				2016(£)	2015 (£)
4. Income from other trading activities					
Fund Raising - Church	2,909	-	-	2,909	3,185
Bible Reading Fellowship/Bookstall	211	-	-	211	202
Magazine Sales	978	-	-	978	1,056
Magazine Advertising	565	-	-	565	998
Church Hall Lettings	-	16,333	-	16,333	12,438

4,663	16,333	-	20,996	17,879
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5. Income from Investments	Unrestricted (£)	Designated (£)	Restricted (£)	2016(£)	2015 (£)
Interest & Dividends	346	-	-	346	432
Rent from Lank & Building	8,602	-	-	8,602	8,672
	8,948	-	-	8,948	9,104

6. Raising funds				2016(£)	2015 (£)
Fund Raising Costs	582	-	-	582	579
Publicity	-	-	-	-	47
Giving Envelopes	457	-	-	457	334
	1,039	-	-	1,039	960

7. Analysis of expenditure on Charitable Activities				2016(£)	2015 (£)
Church Mission Society	-	-	253	253	1,000
Mission to Seafarers	-	-	130	130	181
Malawi Fund	-	-	2,593	2,593	155
Bible Society	-	-	155	155	189
Children's Society	-	-	370	370	331
Church Army	-	-	63	63	49
Birmingham City Mission	-	-	63	63	49
Leprosy Mission	-	-	76	76	49
Other Charities	-	-	105	105	1,439
JMC Subsidy Refunds	52	76	-	128	179
Diocesan Parish Share	47,794	-	-	47,794	46,986
Salaries & Support Staff Costs	3,325	-	-	3,325	7,103
Incumbent Expenses	315	-	-	315	1,198
Vicarage Upkeep	935	-	-	935	690
Pastoral Staff & Youth Worker	3,500	-	-	3,500	3,500
Mission & Outreach	170	933	-	1,103	86
Food Bank (Expenses)	-	-	1081	1081	-
Church Insurance	2,796	-	-	2,796	2,914
Church – General Maintenance	1,204	-	-	1,204	2,205
Cost of Services (Worship)	2,302	474	-	2,776	3,119
Church Office Expenses	1,096	-	-	1,096	1,828
Bank Charges	403	-	-	403	343
Church Flowers	-	-	1,075	1,075	1,242
Upkeep of churchyard	1,646	-	-	1,646	1,758
Visiting Speakers / Locums	64	-	-	64	405
Carried forward	65,602	1,483	5,964	73,049	76,998

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7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES CONTINUED

				2016 (£)	2015 (£)
Brought forward	65,602	1,483	5,964	73,049	76,998
Church Utilities - Gas	3,311	-	-	3,311	3,375
Church Utilities - Electric	921	-	-	921	940
Church Utilities - Water	230	-	-	230	214
Magazine Printing	1,347	-	-	1,347	1,674
Editorial Expenses	40	-	-	40	40
Bookstall & Bible Reading Fellowship	239	-	-	239	210
Magazine Postage	182	-	-	182	205
Church Halls Utilities	-	-	-	-	148
Hall Utilities - Gas	-	1,969	-	1,969	4,109
Hall Utilities - Electricity	-	2,608	-	2,608	2,501
Hall Utilities - Water	-	68	-	68	143
Halls Cleaning	-	6,562	-	6,562	4,669
Halls Repair & Maintenance	-	1,070	-	1,070	1,845
Hall running - Insurance	-	1,433	-	1,433	1,637
Other Property Maintenance - JMC	198	-	-	198	245
Other Property Insurance - JMC	-	-	-	-	318
Other Property Expenditure	487	-	-	487	-
Accounts Inspection Fee	600	-	-	600	600
Major Works to Church	-	12,326	-	12,326	3,584
Major Repairs to Church Yard	-	-	-	-	5,608
Major Repairs to Church Hall	-	758	-	758	15,261
Major Repairs to Chatterton Hall	-	-	-	-	13,722
	73,157	28,277	5,964	107,398	138,046

8. Analysis of Other Costs

				2016 (£)	2015 (£)
Miscellaneous Other	141	-	-	141	435
Professional Fees	-	-	-	-	1,390
	141	-	-	141	1,825

All support costs relate to the principal activities of the PCC

9. Fixed Assets

		2016 (£)	2015 (£)
Assisted clergy house at cost		46,000	46,000

10. Debtors and prepayments

	2016 (£)	2015 (£)
Gift Aid recoverable	3,648	3,295
Prepayments	4,932	5,073
Grants	-	10,080
	8,580	18,448

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11. Creditors and accruals	2016 (£)	2015 (£)
Accounts payable on account	1,730	11,388
	<u>1,730</u>	<u>11,388</u>

12. Funds	Balance 01/01/16 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance 31/12/16 (£)
Unrestricted funds					
General fund	74,600	72,096	74,337	(100)	72,259
Designated funds					
Chester Legacy	18,670	7,925	12,799	-	13,796
Hall Repair Fund (see note below)	-	16,094	15,478	-	616
	<u>18,670</u>	<u>24,019</u>	<u>28,277</u>	<u>-</u>	<u>14,412</u>
Restricted funds					
Assisted clergy house fund	46,000	-	-	-	46,000
Choir fund	645	99	-	-	744
Coffee shop	282	(224)	-	-	58
Monday club	687	141	-	-	828
Comfort	-	3,777	-	-	3,777
Flower fund	-	976	1,076	100	-
Foodbank	-	1,000	1,080	-	(80)
Charity giving	-	3,807	3,807	-	-
	<u>47,614</u>	<u>9,576</u>	<u>5,963</u>	<u>100</u>	<u>51,327</u>

The Hall Repair fund represents the activities of an independent charity "The Church of Ascension Parish Hall Charity Hall Green Birmingham". The directive from the Charities Commission for England and Wales dated 6 March 2013 stated that the PCC and the Parish Hall Charity were to be administered as one single charity.

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13. Staff costs and members remuneration

	2016	2015
	£	£
Wages, salaries and fees	<u>3,325</u>	<u>7,103</u>
The average weekly number of employees during the year calculated on a full time equivalent was	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 during the year.

No trustees received any remuneration during the year.

Mr. Clive Jones, as Church Organist, was paid a stipend of £3,200 during the year. There were no other salaries or expenses paid to trustees during the year.

14. Related Party transactions

J Cove, D Chellingworth and Rev'd P Leckey are trustees of the Charity and are also trustees of Job Marston Centre. The Job Marston Centre Charity holds a lease in respect of one of the halls owned by the Church of Ascension.

15. Independent Examiners

	2016	2015
	£	£
Amounts paid to independent examiner	<u>600</u>	<u>600</u>

Independent Examiner's Report to the Trustees of the Ecclesiastical Parish of the Church of the Ascension Hall Green.

I report on the accounts of the charity for the year ended 31 December 2016 which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DH Neville FCA
Flint and Thompson
Chartered Accountants
Logistics House
1325a Stratford Road
Hall Green
Birmingham
B28 9HH

24 March 2017