

St Mary's Parochial Church Council, Goudhurst

Accounts for the 12 Months Ended 31st December 2023

St Mary's Church PCC Goudhurst  
Accounts for the 12 Months Ended 31st December 2023

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|   |              | 2023                  | 2022                  |
|---|--------------|-----------------------|-----------------------|
| GENERAL FUND Receipts and Payments Account                    | <u>Notes</u> |                       |                       |
| <b>RECEIPTS</b>   |              |                       |                       |
| Incoming Resources From Donors                                |              |                       |                       |
| Planned Giving  |              | 99,150                | 101,338               |
| Collections and other giving                                  |              | 11,483                | 10,264                |
| Card Machine - General Donations                              |              | 446                   | 329                   |
| Card Machine - Building Donations                             |              | 583                   | 527                   |
| Donation transferred from Projects Account                    |              | 5,000                 | -                     |
| Income Tax recovered  | 1            | <u>37,137</u>         | <u>26,737</u>         |
|   |              | 153,800               | 139,194               |
| Other Voluntary Income  |              |                       |                       |
| Restricted Donations & Legacies                               | 2            | 210                   | 1,747                 |
| Unrestricted Donations & Legacies                             | 3            | <u>9,899</u>          | <u>17,039</u>         |
|   |              | 10,109                | 18,785                |
| Income From Investments                                       |              |                       |                       |
| Income from CBF Deposits and Investment Funds                 | 4            | <u>2,173</u>          | <u>954</u>            |
|   |              | 2,173                 | 954                   |
| Income from Operating Activities                              |              |                       |                       |
| Sales of Parish Magazine                                      |              | 1,112                 | 1,890                 |
| Magazine Advertisement Fees                                   |              | 4,146                 | 3,871                 |
| Café Toddlers - donations / Wreath Making workshop etc.       |              | 690                   | 493                   |
| Fees from Weddings and Funerals etc.                          |              | 10,575                | 8,524                 |
| Fairware Clothing   |              | 279                   | 661                   |
| Fund Raising  | 5            | <u>4,398</u>          | <u>6,964</u>          |
|   |              | 21,201                | 22,404                |
| <b>TOTAL RECEIPTS</b>   |              | <b><u>187,283</u></b> | <b><u>181,338</u></b> |
| <b>PAYMENTS</b>   |              |                       |                       |
| Grants & Donations  |              |                       |                       |
| Contribution to Weald Family Hub                              |              | 6,000                 | 6,000                 |
| Local, UK and Overseas Mission Giving                         | 6            | <u>8,458</u>          | <u>8,816</u>          |
|   |              | 14,458                | 14,816                |
| Activities relating to the Work of the Church                 |              |                       |                       |
| Diocesan and Deanery Parish Share                             |              | 76,300                | 74,875                |
| Music including Organ and Organist                            |              | 2,209                 | 1,954                 |
| Service Consumables - printing, coffee, communion             |              | 3,470                 | 2,527                 |
| Weddings & Funerals (including Diocesan share)                |              | 6,284                 | 5,776                 |
| Clergy Expenses   |              | 609                   | 1,064                 |
| Alpha, CAP, Marriage Course etc                               |              | 1,236                 | 1,125                 |
| Sunday Groups and Childrens/Youth work                        |              | 1,615                 | 957                   |
| Magazine Printing   |              | <u>3,200</u>          | <u>3,338</u>          |
|   |              | 94,923                | 91,617                |
| Church Running and Fabric Expenses                            |              |                       |                       |
| Heating & Utilities   |              | 7,412                 | 4,123                 |
| Insurance   |              | 8,779                 | 8,530                 |
| Church Cleaning & Supplies                                    |              | 4,862                 | 6,187                 |
| Repairs and Maintenance                                       | 7            | 3,824                 | 2,971                 |
| QI Works to Tower and Stonework                               | 8            | 456                   | 3,213                 |
| Enhancements  | 9            | <u>-</u>              | <u>1,013</u>          |
|   |              | 25,332                | 26,037                |
| Church Management and Administration                          |              |                       |                       |
| Church Office - Salaries, Printing Stationery, Telephone etc. |              | 27,144                | 23,825                |
| Safety Deposit Box at bank                                    |              | 637                   | 45                    |
| IT and Social Media costs                                     |              | <u>1,874</u>          | <u>1,087</u>          |
|   |              | 29,656                | 24,956                |
| Costs of Operating Voluntary Income                           |              |                       |                       |
| Fund Raising Events   | 5            | <u>935</u>            | <u>336</u>            |
|   |              | 935                   | 336                   |
| <b>TOTAL PAYMENTS</b>   |              | <b><u>165,302</u></b> | <b><u>157,763</u></b> |
| <b>EXCESS OF RECEIPTS OVER PAYMENTS</b>                       |              | <b><u>21,981</u></b>  | <b><u>23,575</u></b>  |
| General Fund Balance at 1st January                           |              | 18,963                | (4,612)               |
| <b>General Fund Balance at 31st December</b>                  |              | <b><u>40,943</u></b>  | <b><u>18,963</u></b>  |

|   | <u>2023</u>         | <u>2022</u>         |
|---|---------------------|---------------------|
| COMMUNITY CUPBOARD                                      | <u>Notes</u>        |                     |
| RECEIPTS  |                     |                     |
| Donations received                                      | 6,103               | 9,342               |
| TOTAL RECEIPTS  | <u>6,103</u>        | <u>9,342</u>        |
| PAYMENTS  |                     |                     |
| Cost of produce purchased                               | 9,259               | 6,275               |
| Purchase of storage cupboards                           | -                   | -                   |
| Support payments to Community                           | <u>-</u>            | <u>40</u>           |
| TOTAL PAYMENTS  | <u>9,259</u>        | <u>6,315</u>        |
| <b>(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS</b>   | <b>(3,156)</b>      | <b>3,027</b>        |
| Community Cupboard Fund Balance at 1st January          | <u>4,584</u>        | <u>1,556</u>        |
| <b>Community Cupboard Fund Balance at 31st December</b> | <b><u>1,428</u></b> | <b><u>4,584</u></b> |

This fund is being ring-fenced for the Community Cupboard - there are a number of regular and one-off donors. The number of clients supported in 2023 increased over previous years, reflecting the general national trend

This fund continues to support a number of local families with provision of basic food and household items. A loyal group of helpers collect, purchase and deliver on a weekly basis, together with some additional support for a number of these clients.

|   | <u>2023</u>          | <u>2022</u>          |
|---|----------------------|----------------------|
| BEACON FUND (Restricted Fund)                         | <u>Notes</u>         |                      |
| RECEIPTS  |                      |                      |
| Lay Family Worker Donations                           | 7,952                | 12,952               |
|   | <u>7,952</u>         | <u>12,952</u>        |
| TOTAL RECEIPTS  | <u><b>7,952</b></u>  | <u><b>12,952</b></u> |
| PAYMENTS  |                      |                      |
| Lay Minister Costs (including expenses)               | -                    | 14,973               |
| Other Costs   | 200                  | -                    |
|   | <u>200</u>           | <u>14,973</u>        |
| TOTAL PAYMENTS  | <u><b>200</b></u>    | <u><b>14,973</b></u> |
| <b>EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS</b> | <b>7,752</b>         | <b>(2,021)</b>       |
| Beacon Fund Balance at 1st January                    | <u>26,292</u>        | <u>28,313</u>        |
| <b>Beacon Fund Balance at 31st December</b>           | <u><b>34,044</b></u> | <u><b>26,292</b></u> |

The Beacon Fund is a Restricted Fund. It was set up in 2017 to fund and support the appointment of a Lay Minister to develop work with local children and young people.

We employed Kat Ogden as Youth and Childrens Pastor in 2022 before she started Ordinand training. The PCC agreed to seek a replacement and an advert was published in late 2023. An appointment was made in early 2024. Part funding has been granted by the Diocese to support this role for 5 years

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|   |              | <u>2023</u>          | <u>2022</u>          |
|---|--------------|----------------------|----------------------|
| WEALD FAMILY HUB                                      | <u>Notes</u> |                      |                      |
| <b>RECEIPTS</b>                                       |              |                      |                      |
| Donations received                                    |              | 23,570               | 62,985               |
| Fund Raising - 50% St Mary's Charity Ball             |              | -                    | 4,235                |
| Fete stall takings                                    | 5            | 496                  | -                    |
| St Mary's Goudhurst Contribution                      |              | <u>6,000</u>         | <u>6,000</u>         |
|   |              | 30,066               | 73,220               |
| <b>TOTAL RECEIPTS</b>                                 |              | <b><u>30,066</u></b> | <b><u>73,220</u></b> |
| <b>PAYMENTS</b>                                       |              |                      |                      |
| Spurgeons / Fegans Costs                              |              | 27,887               | 24,963               |
| Coordinator Salary and Expenses                       |              | 10,658               | 10,646               |
| Other Expenses  |              | <u>60</u>            | <u>24</u>            |
|   |              | 38,604               | 35,634               |
| <b>TOTAL PAYMENTS</b>                                 |              | <b><u>38,604</u></b> | <b><u>35,634</u></b> |
| <b>(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS</b> |              | <b>(8,538)</b>       | <b>37,586</b>        |
| Weald Family Hub Fund Balance at 1st January          |              | <u>66,265</u>        | <u>28,679</u>        |
| <b>Weald Family Hub Fund Balance at 31st December</b> | 10           | <b><u>57,727</u></b> | <b><u>66,265</u></b> |

The Weald Family Hub was set up in 2018 to provide funding for Mental Health counselling in local schools and parent support, working through the Fegans charitable organisation (now part of Spurgeons). St Mary's employs the coordinator on a 2 days per week basis and acts as a centre for support in partnership with other churches in the Deanery and a number of local schools

|   | <u>2023</u>          | <u>2022</u>          |
|---|----------------------|----------------------|
| PROJECTS FUND   | <u>Notes</u>         |                      |
| RECEIPTS  |                      |                      |
| Community Care Fund - donations received              | -                    | 30,000               |
| TOTAL RECEIPTS  | <u>-</u>             | <u>30,000</u>        |
| PAYMENTS  |                      |                      |
| Transfer to Care Fund                                 | 30,000               | -                    |
| Donation released to General Funds                    | 5,000                |                      |
| Released to Canterbury for Ordinand training          | -                    | 8,000                |
| Costs re Wall Repairs Project                         | 2,093                | 656                  |
| Paid to Christians Against Poverty (CAP)              | -                    | 4,608                |
| TOTAL PAYMENTS  | <u>37,093</u>        | <u>- 13,264</u>      |
| <b>(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS</b> | <b>(37,093)</b>      | <b>16,736</b>        |
| Projects Fund Balance at 1st January                  | <u>61,980</u>        | <u>45,244</u>        |
| <b>Projects Fund Balance at 31st December</b>         | <b><u>24,887</u></b> | <b><u>61,980</u></b> |

In 2020 a settlement claim of £30,000 was reached regarding the repeated damage to the church wall. Work is ongoing to establish the most appropriate action to avoid further damage, for which this fund will be used. Architect costs have been paid in both 2023 and 2022 in respect of this project.

In 2022 we received two significant donations totalling £60,000 for use within the local community. Working with the donors, we agreed to use half of this for Weald Family Hub support and the remaining £30,000 to set up a Care Fund for the local community, providing crisis and emergency support. This was launched in early 2023

|                                   |               |               |
|-----------------------------------|---------------|---------------|
| Balance of funds at 31st December | <u>2023</u>   | <u>2,022</u>  |
| Wall Repairs Project              | 24,887        | 26,980        |
| Community Care Fund               | -             | 30,000        |
| One-Off Donation (not Restricted) | -             | 5,000         |
|                                   | <u>24,887</u> | <u>61,980</u> |

|  | <u>2023</u>          | <u>2022</u>          |
|--|----------------------|----------------------|
| CHURCH ROOM FUND (Designated Fund)               | <u>Notes</u>         |                      |
| RECEIPTS   |                      |                      |
| Contributions to the use of Church Room          | 9,141                | 9,152                |
| TOTAL RECEIPTS                                   | <u>9,141</u>         | <u>9,152</u>         |
| PAYMENTS   |                      |                      |
| Repairs and Maintenance                          | 4,456                | 8,103                |
| Insurance  | 956                  | 903                  |
| Utilities  | 2,723                | 3,101                |
| Cleaning   | <u>1,319</u>         | <u>686</u>           |
| TOTAL PAYMENTS                                   | <u>9,453</u>         | <u>12,794</u>        |
| <b>(SHORTFALL) OF RECEIPTS OVER PAYMENTS</b>     | <b>(312)</b>         | <b>(3,642)</b>       |
| Church Room Fund Balance at 1st January          | <u>38,206</u>        | <u>41,848</u>        |
| <b>Church Room Fund Balance at 31st December</b> | <b><u>37,894</u></b> | <b><u>38,206</u></b> |

The Church Room Fund is a Designated Fund, held to ensure the ongoing maintainance and repair of the Church Rooms. Drainage works in 2023 amounted to £3,480 to rectify a previously unknown issue



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|   | 2023                 | 2022     |
|---|----------------------|----------|
| CARE FUND Receipts and Payments Account | <u>Notes</u>         |          |
| RECEIPTS                                |                      |          |
| Transferred from Projects Fund          | 30,000               | -        |
| Restricted Donations                    | <u>-</u>             | <u>-</u> |
|   | 30,000               | -        |
| TOTAL RECEIPTS                          | <u><b>30,000</b></u> | <u>-</u> |
| PAYMENTS                                |                      |          |
| Donations paid                          | 3,234                |          |
| TOTAL PAYMENTS                          | <u><b>3,234</b></u>  | <u>-</u> |
| <b>EXCESS OF RECEIPTS OVER PAYMENTS</b> | <b>26,766</b>        | -        |
| Bank Balances at 1st January            | <u>-</u>             | <u>-</u> |
| <b>Bank Balances at 31st December</b>   | <u><b>26,766</b></u> | <u>-</u> |

The Care Fund was launched in 2023 to support local families with emergency support. This was funded by 2 significant donations received in late 2022. During 2023 we paid out 12 donations ranging from new kitchen appliances and oil supplies to home security systems

|  | <u>2023</u>         | <u>2022</u>     |
|--|---------------------|-----------------|
| LOCAL COMMUNITY FUND (Restricted Fund)               |                     |                 |
| RECEIPTS   |                     |                 |
| Restricted Donations                                 | 13,750              | 7,330           |
| TOTAL RECEIPTS                                       | <u>13,750</u>       | <u>7,330</u>    |
| PAYMENTS   |                     |                 |
| Support Payments made                                | 11,350              | 7,330           |
| TOTAL PAYMENTS                                       | <u>11,350</u>       | <u>7,330</u>    |
| <b>SHORTFALL OF RECEIPTS OVER PAYMENTS</b>           | <b>2,400</b>        | -               |
| Local Community Fund Balance at 1st January          | <u>-</u>            | <u>-</u>        |
| <b>Local Community Fund Balance at 31st December</b> | <b><u>2,400</u></b> | <b><u>-</u></b> |

The transactions included in this account are where donations are received through the church account to support specific needs and love gifts. They are not part of our normal church outreach.

One donation for £2,400 was received in the final week of December 2023 and was paid out in early January 2024

|  | <u>Notes</u> | <u>2023</u>    | <u>2022</u>    |
|--|--------------|----------------|----------------|
| <b>SUMMARY OF RECEIPTS OVER PAYMENTS</b>   |              |                |                |
| General Fund                               |              | 21,981         | 23,575         |
| Community Cupboard                         |              | (3,156)        | 3,027          |
| Beacon Fund                                |              | 7,752          | (2,021)        |
| Weald Family Hub                           | 10           | (8,538)        | 37,586         |
| Projects Fund                              |              | (37,093)       | 16,736         |
| Church Room Fund                           |              | (312)          | (3,642)        |
| Care Fund                                  |              | 26,766         | -              |
| Local Community Fund                       |              | 2,400          | -              |
| Sri Lanka Fund                             |              | -              | (7,933)        |
| Mustard Seed Project Fund                  |              | -              | (2,437)        |
|  |              | <u>9,799</u>   | <u>64,890</u>  |
| <b>BALANCE SHEET - SUMMARY OF BALANCES</b> |              |                |                |
| General Fund                               |              | 40,943         | 18,963         |
| Church Room Fund (Designated)              |              | 37,894         | 38,206         |
| Projects Fund (Designated)                 |              | 24,887         | 61,980         |
| Community Cupboard (Restricted)            |              | 1,428          | 4,584          |
| Beacon Fund (Restricted)                   |              | 34,044         | 26,292         |
| Weald Family Hub (Restricted)              | 10           | 57,727         | 66,265         |
| Care Fund (Restricted)                     |              | 26,766         | -              |
| Local Community Fund (Restricted)          |              | 2,400          | -              |
|  |              | <u>226,089</u> | <u>216,289</u> |
| <b>REPRESENTED BY:</b>                     |              |                |                |
| Bank Balances - NatWest                    |              | 55,263         | 50,721         |
| Bank Balances - CAF Bank                   |              | 89,620         | 93,292         |
| Bank Balances - CAF Bank Deposit Account   |              | 10,344         | 10,294         |
| Bank Balances - MetroBank                  |              | 6,863          | -              |
| CCLA Deposit Account                       |              | 62,401         | 60,464         |
| CCLA Investment Account - cost             | 11           | 1,597          | 1,518          |
|  |              | <u>226,089</u> | <u>216,289</u> |

The accounts are prepared on a Receipts and Payments basis - no provision is made for items that do not fall within the year. There are no significant items that were outstanding at 31st December 2023 nor 2022

Note

- 1 Income Tax recovered Income Tax is recovered on a monthly basis, through the Diocese. This has changed in 2023 when the Diocese collection scheme ended. We are now making claims direct to HMRC - this has reduced the time limit for receiving Gift Aid significantly
- 2 Restricted Donations & Legacies These were mainly specific donations to be paid onto third party charities
- 3 Unrestricted Donations & Legacies Three donations of over £1,000 were received during the year; none of these contained any restrictions on use
- 4 Income from CBF Deposits and Investment Funds Income represents deposit account interest and dividend income received during the year, It is allocated between the funds on the basis of the balances at 1st January
- 5 Fund Raising The Goudhurst Fete is run by 4 local groups: St Mary's Church, Scouts, Parish Hall and Primary School who take it in turn to lead - in 2023 it was St Mary's turn. This means that we deal with all of the finances, pay the costs, and then divide the profit between the other parties. The General Fund only shows our share of income and costs.

The full details are as follows:

|  | <u>Income</u> | <u>Costs</u> | <u>Net</u>     |
|--|---------------|--------------|----------------|
| Shared fete takings and Advert revenue       | 6,136         | 1,598        | 4,538          |
| Paid to the other groups                     |               |              | <u>(3,403)</u> |
| Balance: quarter share for St Mary's         |               |              | <u>1,134</u>   |
| St Mary's stalls (including BBQ)             | 4,302         | 935          |                |
| Fairware stall                               | 301           |              |                |
| Weald Family Hub Stall                       | 496           |              |                |
| Total St Mary's stalls                       | <u>5,099</u>  | <u>935</u>   |                |
| <i>General Fund Reconciliation:</i>          |               |              |                |
| St Mary's stalls (including BBQ)             | 4,302         | 935          |                |
| St Mary's Quarter Share                      | 1,134         |              |                |
| Less: Advert revenue not received until 2024 | (1,075)       |              |                |
| Other fund raising                           | 37            |              |                |
| Per General Fund                             | <u>4,398</u>  | <u>935</u>   | <u>3,463</u>   |

- 6 Local, UK and Overseas Mission Giving The list of charities supported during the year is as follows:

|  | <u>2023</u>  | <u>2022</u>  |
|--|--------------|--------------|
| Lisell Mukola Community School - Rose's Project  | 100          | 1,400        |
| Porchlight                                       | 1,200        | 1,200        |
| Goudhurst Scouts                                 | 1,200        | 1,200        |
| Lend With Care                                   | 1,200        | 1,200        |
| Maidstone Samaritans                             | 1,200        | 1,200        |
| TearFund   | 1,200        | 1,200        |
| Kent Kindness                                    | 500          | -            |
| Bibles for GK Primary School & Preschool leavers | 482          | 516          |
| Lunch Club - Hire of Parish Hall                 | 512          | 895          |
| Earthquake Appeals                               | 859          | -            |
| Other  | 5            | 5            |
| Total Payments                                   | <u>8,458</u> | <u>8,816</u> |

|    |  | <u>2023</u>  | <u>2022</u>  |
|----|--|--------------|--------------|
| 7  | Repairs and Maintenance  |              |              |
|    | Heating System Repairs & Servicing   | 529          | 557          |
|    | Electrical Maintenance and Repairs   | 1,732        | 775          |
|    | Fire Safety Maintenance  | 446          | 546          |
|    | Lightning Conductor Maintenance  | 114          | -            |
|    | Roof Repairs   | -            | 300          |
|    | Audio Visual System  | 518          | -            |
|    | Other  | 485          | 793          |
|    |  | <u>3,824</u> | <u>2,971</u> |
| 8  | Quinquennial Report  |              |              |
|    | The previous inspection was carried out in November 2017 with the report issued in January 2018. The subsequent work on the tower stones was completed in 2022. The next inspection was carried out in mid-2022 and highlighted works to be carried out within the next 5 years - these have not yet been started  |              |              |
|    | Architects Fees  | 991          | -            |
|    | Traditional Stone - Tower and other stone work   | -            | 3,213        |
|    | Less: VAT reclaims under Government Scheme   | (535)        | -            |
|    |  | <u>456</u>   | <u>3,213</u> |
| 9  | Enhancements   |              |              |
|    | CCTV installation  | -            | 90           |
|    | TV Monitors  | -            | 923          |
|    |  | <u>-</u>     | <u>1,013</u> |
| 10 | Weald Family Hub Fund  |              |              |
|    | The Weald Family Hub (WFH) was set up in 2018 to provide support for young people and their families who are struggling with issues of mental health across the Wealden villages, working with the Fegans charitable organisation. St Mary's employs the coordinator on a 2 days per week basis and acts as a centre for support in partnership with other churches in the Deanery and local Primary schools. There are a number of regular donors to the Fund, together with donations from local fund raising events and charitable trusts. St Mary's has committed to continue financial support for this project |              |              |
| 11 | CCLA Investment Account  |              |              |
|    | The market value of the CBF Investment Fund was as follows:  | 31-Dec       | 31-Dec       |
|    |  | <u>2023</u>  | <u>2022</u>  |
|    | Number of shares held  | 129.76       | 126.12       |
|    | Value per share (pence)  | 2,260.53     | 2,106.60     |
|    | Market Value   | £2,933.21    | £2,656.84    |
|    | Original Cost of Shares plus dividend reinvestments  | £1,596.74    | £1,518.04    |
| 12 | Physical Assets  |              |              |
|    | The PCC is responsible for certain physical assets in St Mary's Church both fixed and movable which are not detailed in the financial statements, but are covered by insurance   |              |              |

**Independent Examiner's Report to the PCC of St Mary's Goudhurst**

This report on the financial statements of the PCC for the year ended 31st December 2023, which are set out on pages 1 to 11

**Respective responsibilities of the PCC and the Independent Examiner**

The members of the PCC 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:

- a. Examine the accounts under section 145 of the 2011 Act
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145 (5)(b) of the 2011 Act
- c. State whether particular matters have come to my attention

**Basis of this 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 PCC and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts

**Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

- a. which give me reasonable cause to believe that in any material respect the requirements
  - i) to keep accounting records in accordance with s.130 of the 2011 Act; and
  - ii) to prepare accounts which accord with these accounting records have not been met; or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Mr Graham Langlay-Smith  
Chartered Accountant  
Waller Hill Farmhouse  
Grandshore Lane  
Frittenden  
Kent TN17 2DB

18 April 2024