

Independent examiner's report to the PCC of St Paul's Church, Tongham

This report on the accounts of the PCC for the year ended 31st December 2023, which includes a Statement of Financial Activities showing a Net Surplus of £3,843.85 and a balance in the bank accounts of £59,372.64 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 to 2001 ('The Regulations') and s.43 of the Charities Act 1993 ('the Act'), as amended by s.28 of the Charities Act 2006.

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts, you consider that the audit requirement of Regulation 3(3) and section 43(7)(b) of the Act, as amended by s.28 of the Charities Act 2006 do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

Basis of this report

My examination was carried out in accordance with the general directions given by the Charity Commission under section 43(7)(b) of the Act as amended, and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items, 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which give me reasonable cause to believe that in any material respects the requirements
 - a. To keep accounting records in accordance with section 41 of the Act, as amended; and
 - b. To prepare accounts which accord with accounting records and comply with the requirements of the Act and the Regulations have 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.


Michael D Ellis FCII

12/4/2024
Date