CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of: SHOREHAM BAPTIST CHURCH

On accounts for the year ended: 31/3/2026 **Charity no (if any)**: 1148191

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 31/03/2026

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: E. Lynn **Date**: 18/5/2026

Name: ERICA LYNN

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

Address: 74 BEACHCROFT PLACE
LANCING
WEST SUSSEX BN15 8JN

Independent examination of charity accounts checklist

	Step done?
Check whether the charity is eligible to have an independent examination	
Confirmed the charity is eligible for independent examination	✓
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	✓
Check for any conflict of interest that prevents the examiner from carrying out their independent examination	
Confirmed that there are no close personal relationships with the trustees that compromise independence	✓
Confirmed as having no the day to day involvement in the administration of the charity	✓
Plan your independent examination	
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	✓
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	✓
Check that accounting records are kept to the required standard	
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	✓
Check that the accounts are consistent with the accounting records	
Compare the accounts with the underlying accounting records	✓

Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	✓
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	NA

The examiner must check whether the organisation have considered the financial circumstances of the charity at the end of the reporting period and have made an assessment of the charity's position as a going concern	
Asked the treasurer whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	✓
Asked the treasurer about the reserves policy and the adequacy of the level of reserves held	✓
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A
Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	✓

Identify any items from the review of the accounts that need to be followed up for further explanation or evidence	N/A

Completing the independent examination	
Considered whether the examination has identified a matter of concern that should be reported directly to the Charities Commission	N/A
Sign and date Checklist complete E. Lynn	18/05/26
Further Notes if required	