Tanat Vyrnwy Mission Area Annual Report 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190957

Mission Area Leader and Administrator

Mr Stephen Hayes– Mission Area Leader
Ms Jennifer Marsden – Mission Area Administrator

Principal address

Mulberry Place, Arthur's Gate, Montgomery, Powys, SY15 6QU

The Churches which make up the Mission Area

Christ Church, Bwlch y Cibau;
St Cedwyn, Llangedwyn;
St Dogfan, Llanrhaeadr ym Mochnant;
St Ffraid's, Llansantffraid ym Mechain;
St Garmon's, Llanfechain;
St Mary's, Llwydiarth;
St Myllin's with St Wyddyn's, Llanfyllin;
St Silin's, Llansilin;
St Thomas, Penybontfawr;

	Name	If appointed or resigned in period		Office held
		Date appointed	Date resigned	
Clergy				
Rev	Jo Mackriell	11.01.2023	31.08.2025	Trustee
Rev	Hermione Jane Morris	28.01.2020		Priest-in-Charge and Trustee
Rev Prebendary	Norman Foster Maxwell Morris	28.01.2020		Team Vicar
MA Warden appointed by Shared Ministry Team				
Dr	Lyn Andrea Ash	28.01.2020		MA Warden and Trustee
MA Leader				
Rev	Stephen Hayes	01.05.2022		MA Leader and Trustee
MA Warden appointed by Trustees				
Mr	Jeffrey Olstead	28.01.2020		MA Warden, Lay Chair and Trustee
Members Elected				
Mr	Alan Thomas John Eddy	15.04.2025		Trustee
Mrs	Kathleen Davies Morgan	28.01.2020		Trustee
Mrs	Natasha Angharad Louise Rutter	28.01.2020		MA Treasurer and Trustee
Mrs	Ann Elizabeth Edwards	28.01.2020		MA Treasurer and Trustee
Mrs	Christine Rose Williams	28.01.2020	31.12.2025	Trustee
Mr	Peter Wynne Morris	28.01.2020		Trustee
Mrs	Rosamund Helen Crawford	28.01.2020		Trustee
Mrs	Ceris Jane Barrett	28.01.2020		Trustee
Mr	Stephen Tudor Morris	28.01.2020		Trustee
Mrs	Jennifer Anne Castle	28.01.2020	01.01.2025	Trustee

Independent examiner

M D Coxey
Chartered Accountants and Registered Auditors
25 Grosvenor Road,
Wrexham LL11 1BT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Church in Wales is governed by its Constitution, set up under section 13 (1) of the Welsh Church Acts 1914, as amended from time to time by its Governing Body. The Tanat Vyrnwy Mission Area Conference is not a body corporate. Its composition, procedures and powers are regulated by the constitution, which provides that before assuming office, every member must sign a declaration that he or she will be bound by the Constitution.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As required by the Charities Act 2011, the Tanat Vyrnwy Mission Area Conference has given due regard to guidance published by the Charity Commission in respect of the operation of the public benefit requirement. The activities undertaken to fulfil the Tanat Vyrnwy Mission Area Conference's purposes for the public benefit are described and detailed hereunder. The Church in Wales is a Province within the Anglican Communication and seeks to advance the Christian religion through world-wide mission. It is the responsibility of the Tanat Vyrnwy Mission Area Conference and the Incumbent to work together and co-operate in all matters of concern and importance to the Mission Area for the promotion of the mission of the church, pastoral, evangelistic, social and ecumenical in the Mission Area. The Tanat Vyrnwy Mission Area Conference is responsible, inter-alia, for the Mission Area budget and all expenditure thereunder, the care and maintenance of Church fabric and of the Churchyards, and for any action or other matter referred to it in accordance with the Constitution, and is the normal channel of communication between the Tanat Vyrnwy Mission Area and the Diocesan Bishop.

Public benefit

The Tanat Vyrnwy Mission Area Conference provides a benefit to the public as follows:

a) encourage and support all churches to develop into centres of Christian faith and committed discipleship, promoting spirituality, prayer and witness with community concern and action
b) recognise and value the unique nature of each of the 9 churches and strive to discern a way for the churches to work together and complement each other
c) establish mission area-wide initiatives to extend the outreach of each church.

The way the Mission Area hopes to do this by: -

a) identifying and utilising the skills, talents and resources within each church community
b) developing effective means of communication between the churches and beyond
c) encouraging and supporting individual church initiatives
d) launching projects which involve all of the churches and communities.

Tanat Vyrnwy Mission Area

Statement of Financial Activities

For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	89,778	17,867	7,351	114,996	149,624
Other trading activities	21,161	4,194	2,178	27,533	25,696
Income from charitable activities	6,777	-	11,532	18,309	20,773
Investments	1,311	1,398	120	2,829	2,505
Other income	1,804	-	-	1,804	60,000
Total income	120,832	23,459	21,181	165,472	258,599
Expenditure on:					
Expenditure on charitable activities	122,171	26,174	52,243	200,588	242,117
Raising funds	690	-	1,068	1,758	1,113
Total expenditure	122,861	26,174	53,311	202,346	243,230
Net income / (expenditure) resources before transfer	(2,030)	(2,715)	(32,130)	(36,874)	15,369
Transfers:					
Gross transfers between funds - in	74,188	26,015	59,678	159,880	428,101
Gross transfers between funds - out	(75,459)	(24,691)	(59,730)	(159,880)	(428,101)
Other recognised gains / losses					
Gains/losses on investment assets	5,975	-	885	6,860	494
Net movement in funds	2,674	(1,391)	(31,297)	(30,014)	15,863
Reconciliation of funds					
Total funds brought forward	73,761	57,622	155,376	286,759	270,896
Total funds carried forward	**76,435**	**56,231**	**124,079**	**256,745**	**286,759**

Tanat Vyrnwy Mission Area
Balance Sheet as at 31 December 2025

	General Fund	Designated Funds	Restricted Funds	At 31/12/2025	At 31/12/2024
	£	£	£	£	£
Fixed assets					
Investments	6,888		7,524	14,412	9,557
	6,888	-	7,524	14,412	9,557
Current assets					
Debtors	2,309	-	173	2,482	2,066
Investments	9,541	-	-	9,541	9,329
Cash At Bank And In Hand	59,779	56,231	116,383	232,393	267,100
	71,629	56,231	116,556	244,416	278,494
Liabilities					
Creditors: Amounts Falling Due In One Year	2,083	-	-	2,083	1,292
	2,083	-	-	2,083	1,292
Net current assets less current liabilities	69,547	56,231	116,556	242,333	277,202
Total net assets less liabilities	**76,435**	**56,231**	**124,079**	**256,745**	**286,759**
Represented by					
Unrestricted					
Unrestricted - General Fund	76,435	-	-	76,435	73,761
Designated					
Designated - Appeal	-	160	-	160	-
Designated - Belfry Fund	-	1,253	-	1,253	1,233
Designated - Repair Fund	-	19,075	-	19,075	19,075
Designated - Craft Fund	-	260	-	260	260
Designated - Discretionary Fund	-	500	-	500	500
Designated - Fabric Fund	-	12,218	-	12,218	9,933
Designated - Fabric Reserve Fund	-	8,386	-	8,386	9,236
Designated - HMRC GA GASDS	-	387	-	387	-
Designated - Interest	-	4,097	-	4,097	2,699
Designated - MA Insurance	-	102	-	102	-
Designated - Messy Church	-	541	-	541	903
Designated - MA Young People's Music Club	-	2,023	-	2,023	-
Designated - Llansilin Organ Fund	-	494	-	494	914
Designated - TVMA Parish Share	-	100	-	100	-
Designated - TVMPS Rebate	-	-	-	-	6,870
Designated - TVMA DBF Invs	-	116	-	116	-
Designated - St Myllins Building Work Grant	-	827	-	827	307
Designated - St Myllins Hand Rail	-	150	-	150	150
Designated - ULI Jon Roth	-	5,373	-	5,373	5,373
Designated - Who Let The Dads Out	-	170	-	170	170
Restricted					
Restricted - Mission Area Admin	-	-	319	319	735
Restricted - Brithdir / Rhiwlas Monies	-	-	-	-	(6,000)
Restricted - Chancel Repir Fund	-	-	7,524	7,524	8,644
Restricted - Churchyard Fund	-	-	10,793	10,793	12,341
Restricted - Churchyard	-	-	14,962	14,962	13,206
Restricted - Churchyard Fund	-	-	40,853	40,853	39,339
Restricted - Fund for electrical improvements	-	-	213	213	213
Restricted - St Ffraids Wall	-	-	8,972	8,972	12,500
Restricted - Grant	-	-	186	186	186
Restricted - Graveyard Restricted Fund	-	-	12,193	12,193	12,318
Restricted - St Michael's Llanfihangel	-	- -	2,118	(2,118)	(2,158)
Restricted - Llanwddyn Half Marathon donatior	-	-	1,474	1,474	1,474
Restricted - North Aisle Fund	-	- -	1,299	(1,299)	1,546
Restricted - Restoration Fund	-	-	1,091	1,091	1,091
Restricted -DBF Loan	-	-	-	-	31,523
Restricted - Legacy - M G Lloyd	-	-	6,550	6,550	6,550
Restricted - St Wddyn's Church	-	-	764	764	1,749
Restricted - Sum up Donations			24	24	24
Restricted - Transformation Grant	-	-	1,374	1,374	1,374
Restricted - Vestry Fund	-	-	4,505	4,505	4,505
Restricted - Community Foundation Wales Grai	-	-		-	-
Restricted - Churchyard fund	-	-	2,990	2,990	1,430
Restricted - Rhiwlas Church Fund	-	-	12,653	12,653	12,653
Restricted - Children's fund	-	-	57	57	132
Fund Totals	**76,435**	**56,231**	**124,079**	**256,745**	**286,759**

Tanat Vyrnwy Mission Area
Statement of assest and liabilities
As at: 31 December 2025

		General Fund £	Designated Funds £	Restricted Funds £	This year £	Last year £
Fixed Asset Investments						
Chancel Repair Fund	St Silin's Church	-	-	7,524	7,524	8,644
COIF Charity Fund	St Garmon's	6,888	-	-	6,888	913
Total		**6,888**	**-**	**7,524**	**14,412**	**9,557**
Current assets - Cash at bank and in hand						
Money Manager Account	Christchurch	60	-	-	60	59
Money Manager Churchyard	Christchurch	-	-	6,326	6,326	1,263
Bwlch Y Cibau PCC	Christchurch	2,719	-	-	2,719	5,384
Churchyard Account	Christchurch	-	-	4,467	4,467	11,078
Church Fund Account	St Cedwyn's	-	-	-	-	-
Co-op Account	St Cedwyn's	13,372	-	8,788	22,159	21,038
Co-op Account	St Dogfan's	7,789	19,075	-	26,864	25,572
Cash in hand	St Ffraid's	-	-	-	-	-
Churchyard Account	St Ffraid's	8	-	88	96	1,118
Current account	St Ffraid's	520	-	518	1,038	1,405
Deposit account	St Ffraid's	23	-	2,482	2,505	95
Deposit account	St Garmon's	-	-	-	-	-
Vestry account	St Garmon's	-	-	-	-	-
Current account	St Garmon's	-	-	-	-	-
Co-op Current Account	St Garmon's	3,087	-	4,467	7,553	5,021
Co-op Savings Account	St Garmon's	322	-	15,000	15,322	15,108
PCC Money manager	St Mary's	1,919	-	1,091	3,010	2,961
Money Manager fund	St Mary's	2,891	-	48	2,939	2,891
Current account	St Mary's	2,948	-	-	2,948	2,854
V & CW	St Mary's	2,076	-	325	2,401	2,076
Graveyard account	St Myllin with St Wddyn				-	-
Co-op 35 day	St Myllin with St Wddyn	54	-	8,024	8,078	-
Co-op 95 day	St Myllin with St Wddyn	98	-	12,000	12,098	-
Current account - Co-op	St Myllin with St Wddyn	9,260	1,147	957	11,363	31,132
Co-op	St Silin's	7,439	3,425	2,948	13,811	10,963
Co-op 90 day	St Silin's	-	17,097	37,000	54,097	62,699
Current account - Co-op	St Thomas	715	12,218	3,285	16,218	14,555
Savings account	Mission Area	4,016	2,951	8,547	15,514	36,523
Current account	Mission Area	465	318	24	807	13,305
Total		**59,779**	**56,231**	**116,383**	**232,393**	**267,100**
Current assets - Debtors						
Gift Aid	St Ffraid's	1,663	-	173	1,836	1,416
Other Debtors	St Ffraid's	646	-	-	646	650
Total		**2,309**	**-**	**173**	**2,482**	**2,066**
Investments						
NS & I	Christchurch	3,985	-	-	3,985	3,946
Wynnstay	Christchurch	5,449	-	-	5,449	5,281
COIF Charity fund	St Garmon's	107	-	-	107	102
Total		**9,541**	**-**	**-**	**9,541**	**9,329**
Creditors - Amounts falling due within one year						
Other liabilities	St Ffraid's	1,228	-	-	1,228	1,282
Other liabilities	St Myllin with St Wddyn	855	-		855	-
Agency collections	St Silin's	-	-	-	-	10
Total		**2,083**	**-**	**-**	**2,083**	**1,292**
Total		**76,435**	**56,231**	**124,079**	**256,745**	**286,759**

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and '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)' (as amended for accounting periods commencing 1 January 2016).

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 far view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The charity's presentation currency is pounds sterling and all amounts stated within the financial statements are rounded to the nearest pound.

1.2 Going concern

At the time of approving the financial statements, the members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted finds are available for use at the discretion of the members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the members for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Endowment funds are created when a donor or the trustees specify that a gift invested and only the income earned on the investment may be spent for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount in known and receipt is expected. Of the amount is not known, the legacy is treated as a contingent asset.

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income /(expenditure) for the year. Transaction costs are expensed as incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and other bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially measured at transaction unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimated are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Donations and gifts	87,984	2,375	1,692	92,052	89,102
Legacies receivable	-	-	-	-	4,000
Grants receivable	1,794	15,492	5,658	22,944	56,522
	89,778	**17,867**	**7,351**	**114,996**	**149,624**

4 Charitable activities

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Fees for occasional offices	6,777	-	11,532	18,309	20,774
	6,777	**-**	**11,532**	**18,309**	**20,774**

5 Other trading activities

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Fund raising	13,215	2,285	2,073	17,573	11,820
Other funds generated	1,938	20	105	2,063	5,375
Hall rental income	2,541	-	-	2,541	985
Magazine sales	293	-	-	293	151
Parish Share Rebate	2,835	1,889	-	4,725	6,393
Sundry income	340	-	-	340	972
	21,161	**4,194**	**2,178**	**27,533**	**25,696**

6 Investments

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Dividends / investment income	213	-	-	213	282
Bank interest	1,099	1,398	120	2,617	2,223
	1,311	**1,398**	**120**	**2,829**	**2,505**

7 Other income

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Loans received	-	-	-	-	60,000
Insurance claims	1,804	-	-	1,804	-
	1,804	**-**	**-**	**1,804**	**60,000**

8 Gains / losses on investments

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Gains / losses on investments	5,975	-	885	6,860	494
	5,975	**-**	**885**	**6,860**	**494**

9 Raising funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Costs of fund raising	690	-	1,068	1,758	1,113
	690	**-**	**1,068**	**1,758**	**1,113**

10 Charitable activities

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Diocesan share	76,637	11,495	-	88,132	86,144
Clergy expenses	5,567	-	-	5,567	4,394
Parsonage - water	818	-	-	818	607
Lay Ministers expenses	-	-	-	-	129
Maintenance of services	939	150	-	1,089	893
Costs of vergers and choir	400	50	-	450	1,245
Music and performances	2,199	420	-	2,619	1,966
Cost of meetings	30	-	-	30	75
Bank charges	200	-	115	315	481
Costs of printing and post	251	-	-	251	323
Office and general expenses	778	-	-	778	1,005
Parish administrator	-	-	5,242	5,242	4,966
Professional fees	-	-	3,894	3,894	1,433
Accountancy fees - paid post year end	-	-	-	-	1,320
MA Central Costs	-	-	-	-	40
Church costs - insurance	10,110	- 102	-	10,008	10,740
Church costs - electricity	7,334	-	-	7,334	8,707
Church costs - gas & oil	4,099	-	-	4,099	5,823
Church costs - water	334	-	78	413	605
Church costs - other	4,368	-	-	4,368	230
Church costs - repairs	2,789	1,087	3,439	7,315	4,886
Cleaning	1,251	-	-	1,251	1,445
Church yard management	-	-	475	475	440
Other property - repairs	35			35	75
Church yard grass cutting	94	-	9,519	9,612	12,861
Church yard structural repairs	-	-	280	280	33,117
Major repairs and renovations	-	4,894	29,051	33,945	54,097
Church yard memorial costs	-	-	60	60	-
Children and young people activity costs	576	8,180	90	8,845	667
Mission and Evangelism	602	-	-	602	63
Parish mission costs	188	-	-	188	-
Diocesan projects support	169	-	-	169	393
Church charity and projects	819	-		819	1,093
External charities	1,586	-	-	1,586	1,852
	122,171	**26,174**	**52,243**	**200,588**	**242,118**

11 Other expenditure

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Purchase of assets	-	-	-	-	-
	-	-	-	-	-

INDEPENDENT EXAMINER'S REPORT TO TANAT VYRNWY MISSION AREA

I report on the accounts for the year ended 31st December 2025.

Respective responsibilities of trustees and examiner
The Mission Area Conference (MAC) are responsible for the preparation of the accounts.

The MAC considers 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)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to 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
In connection with my examination, no matter has come to my attention:

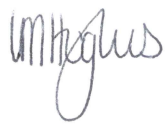
1) which gives me reasonable cause to believe that in any material respect the requirements
   a) to keep accounting records in accordance with section 130 of the 2011 Act; and
   b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Whilst carrying out the independent examination of Tanat Vyrnwy Mission Area, the following issues have come to my attention:

- As the income for the year is less than £250k, the mission should be using a receipts and payments basis to prepare the accounts. However, adjustments have been made for debtors and creditors.

I have no further concerns in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

NAME: Lorraine Hughes QUALIFICATION : FMAAT

SIGNED: 

DATE : 21/01/2026