

**THE ROCHESTER CATHEDRAL TRUST**

Registered Charity Number 291616

**TRUSTEES' ANNUAL REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st DECEMBER 2020**

# The Rochester Cathedral Trust

## Trustees and Advisers

### Trustees

Mr Richard Oldfield OBE, DL (Chairman)  
Lord Colgrain DL  
Mr Jocelyn Croft  
The Hon. Mrs Robin Denison-Pender (resigned Nov 2020)  
Mrs Kate Fenwick DL (Chair of Development Committee)  
Canon Ralph Godsall  
Very Revd Dr Philip J Hesketh DL  
Canon Paul Hudson  
Mrs Kate Lampard CBE DL (appointed Mar 2020)  
Mr Lars Lemonius (Chair of the Gundulf Society)  
The Viscount de L'Isle CVO MBE (retired Jun 2020)  
Mrs Remony Millwater  
Mr Russell Race DL (appointed Mar 2020)  
The Revd Canon Matthew Rushton  
Mr John Spence OBE, DL  
Mr David Ward (Chair of the Rochester Cathedral Business Guild)  
Mrs Georgina Warner DL

### Patrons

Royal Patron: HRH The Countess of Wessex GCVO  
Music Patron: Mr Jools Holland OBE, DL  
Vice Patron: Mr Rory Sutherland

### Development Office

Garth House  
The Precinct  
Rochester  
Kent ME1 1SX

### Bankers

National Westminster Bank plc  
148 High Street  
Chatham  
Kent  
ME4 4DB

### Independent Auditors

Haysmacintyre LLP  
10 Queen Street Place  
London  
EC4R 1AG

### Solicitors

Lee Bolton Monier Williams  
1 The Sanctuary  
Westminster  
London  
SW1 3JT

# **The Rochester Cathedral Trust**

## **Trustees' Annual Report**

### **for the Year ended 31st December 2020**

The Trustees have pleasure in presenting their report and the audited financial statements of the Trust for the year ended 31st December 2020. These have been prepared in accordance with current statutory requirements, the 2015 Statement of Recommended Practice on Accounting and Reporting by Charities SORP and the Trust Deed.

#### **Nature and Purpose of the Trust**

The Trust was created by Rochester Cathedral by a Trust Deed dated 11th April 1985 as amended by a Supplemental Deed dated 13th April 1997, a Resolution dated 27th February 2008, amended March 2017 and further amended March 2019. The purpose of the Trust is to promote the religious and charitable work of the Church of England by providing additional support for all or any of the charitable purposes to which the capitular revenues of the cathedral are applicable, including especially the preservation, maintenance and development of Rochester Cathedral. In the furtherance of these purposes the capital as well as the income of the Trust may be applied.

#### **Charitable Status**

The Trust is a registered charity, number 291616.

#### **Trustees and Organisational Structure**

The current trustees, all of whom served throughout the year except where indicated, are shown on page 1. The Chairman and between two and eight Trustees are nominated by the Chapter of Rochester Cathedral and between two and eight further Trustees are nominated by the Trustees, subject to the approval of the Chapter, to hold office for three years.

The charity is administered by a full-time member of staff, whose services are donated by Rochester Cathedral and who is based at the Cathedral's office. She reports to the Trustees who meet three times during the year.

#### **Trustees' Powers of Investment**

The Trustees have unrestricted powers of investment under the terms of the Trust Deed.

#### **Review of Financial Position and Reserves Policy**

The Trustees' policy is to build up sufficient reserves to cover the administration of the trust on an annual basis and only to enter into commitments to support specific expenditure once funding for that expenditure has been secured. At the present time, unrestricted reserves are greatly in excess of the annual running costs of the Trust. During the year this has been reduced as past income has been allocated to specific projects. At the 31st December 2020, all funds were in surplus totalling £315,491 (2019 £393,700).

#### **Public Benefit Statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

#### **Going Concern Statement**

The Trustees have considered the going concern basis under which the accounts have been prepared. In the view of the Trustees the current level of unrestricted reserves is sufficient for nearly 2 years (1 years 9 months) normal administration expenditure and as the fund is held primarily in cash there are no uncertainties for the foreseeable future.



# The Rochester Cathedral Trust

## Trustees' Annual Report (cont'd)

### for the Year ended 31st December 2020

#### Review of the Trust's Activities

The activities of the Trust continue to support the charitable purposes of Rochester Cathedral. The Cathedral maintains a policy of free access to all members of the public. It not only serves the community daily in its religious and charitable work but is an active resource of national importance in the the promotion of religion, music, education, history and architecture.

In total, the Trust raised £422,381 (2019 £451,962) in the year to 31st December 2020 and was able to grant £468,001 (2019 £268,513) to Cathedral projects during the year.

Grants included £45,683 transferred to the Cathedral's Music Endowment Fund and additional music related grants.

Grants awarded to Rochester Cathedral are shown in note 2 to the financial statements.

#### Connected Charity

As stated above, the main objective of the Trust is to support the activities of Rochester Cathedral, which has charitable status. The Chapter, which is the governing body of the Cathedral, has a significant influence in the appointment of Trustees to the Trust and certain of the Trustees are also members of Chapter. Transactions with Rochester Cathedral are disclosed where appropriate in these accounts.

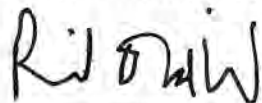
#### Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and select suitable accounting policies and then apply them consistently; observe the principles and methods of the charities' SORP; make judgements and estimates that are reasonable and prudent, state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 25th June 2021



..... Trustee

## **Independent auditor's report to the Trustees of Rochester Cathedral Trust**

### **Opinion**

We have audited the financial statements of Rochester Cathedral Trust for the year ended 31 December 2020, which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity; or
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees for the financial statements**

As explained more fully in the Trustees' responsibilities statement set out on page 3, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to registered charities, and we considered the extent to which non-compliance might have a material effect on the financial

statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and other factors such as taxation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to manual accounting journals. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities; and
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

*Haysmacintyre LLP*

Haysmacintyre LLP  
Statutory Auditor  
Date: 7 July 2021

10 Queen Street Place  
London  
EC4R 1AG

Haysmacintyre is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



**The Rochester Cathedral Trust**  
**Statement of Financial Activities**  
**for the year ended 31st December 2020**

	Note	Unrestricted Funds £	Restricted Funds £	The Music Campaign £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	The Music Campaign £	Total Funds 2019 £
<b>Income and endowments from:</b>									
Donations		20,126	325,616	45,683	391,425	5,000	387,110	21,061	413,171
Legacies		-	-	-	-	-	-	-	-
Fundraising activities		25,417	4,972	-	30,389	32,847	4,947	-	37,794
Investment income		567	-	-	567	997	-	-	997
<b>Total</b>		<b>46,110</b>	<b>330,588</b>	<b>45,683</b>	<b>422,381</b>	<b>38,844</b>	<b>392,057</b>	<b>21,061</b>	<b>451,962</b>
<b>Expenditure on:</b>									
Fundraising events		30,471	498	-	30,969	37,904	2,512	-	40,416
Other Fundraising costs		-	-	-	-	-	-	-	-
Charitable Expenditure:		-	-	-	-	-	-	-	-
Grants made to		-	-	-	-	-	-	-	-
Rochester Cathedral	2	-	422,318	45,683	468,001	9,378	238,074	21,061	268,513
Support costs of charitable expenditure		1,620	-	-	1,620	1,620	-	-	1,620
<b>Total</b>	3	<b>32,091</b>	<b>422,816</b>	<b>45,683</b>	<b>500,590</b>	<b>48,902</b>	<b>240,586</b>	<b>21,061</b>	<b>310,549</b>
<b>Net Income/(expenditure) for the year</b>		<b>14,019</b>	<b>(92,228)</b>	<b>-</b>	<b>(78,209)</b>	<b>(10,058)</b>	<b>151,471</b>	<b>-</b>	<b>141,413</b>
Transfers between funds	5	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>14,019</b>	<b>(92,228)</b>	<b>-</b>	<b>(78,209)</b>	<b>(10,058)</b>	<b>151,471</b>	<b>-</b>	<b>141,413</b>
Total funds brought forward		76,829	316,871	-	393,700	86,887	165,400	-	252,287
<b>Total Funds Carried Forward</b>		<b>90,848</b>	<b>224,643</b>	<b>-</b>	<b>315,491</b>	<b>76,829</b>	<b>316,871</b>	<b>-</b>	<b>393,700</b>

There are no recognised gains or losses other than those shown above.

The notes numbered 1 to 6 form part of these accounts.



**The Rochester Cathedral Trust**  
**Balance Sheet as at 31 December 2020**

Note	Unrestricted Funds £	Restricted Funds £	The Music Campaign £	2020 £	Unrestricted Funds £	Restricted Funds £	The Music Campaign £	2019 £
<b>Current Assets</b>								
Debtor - Gift Aid reclaim	10,619	-	-	10,619	2,696	30,274	2,757	35,727
Prepayments	-	-	1,933	1,933	2,604	-	32,208	34,812
Central Board of Finance	9	136,082	(1,933)	134,158	9	168,546	(34,965)	133,590
Deposit fund accounts								
National Westminster Bank plc	81,930	106,905	-	188,835	71,852	118,051	-	189,903
Current account								
	92,558	242,987	-	335,545	77,161	316,871	-	394,032
<b>Less: Liabilities</b>								
Sundry creditors	(1,710)	(18,344)	-	(20,054)	(332)	-	-	(332)
Amounts owed to Rochester Cathedral								
<b>Net Assets</b>	<u>90,848</u>	<u>224,643</u>	-	<u>315,491</u>	<u>76,829</u>	<u>316,871</u>	-	<u>393,700</u>
<b>Funds</b>	<u>90,848</u>	<u>224,643</u>	-	<u>315,491</u>	<u>76,829</u>	<u>316,871</u>	-	<u>393,700</u>

The notes numbered 1 to 6 form part of these accounts.

Approved and authorised for issue by the Trustees on 25th June 2021

  
..... Trustee

# The Rochester Cathedral Trust

## Notes to the Financial Statements

### for the year ended 31st December 2020

#### 1 Accounting Policies

##### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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 (The FRS 102 Charities SORP). The charity is a public benefit entity. The accounts comply with the Charities Act 2011, and regulations made thereunder. The Trustees consider it appropriate to prepare the accounts on a going concern basis.

##### Financial assets and liabilities

All assets and liabilities are initially measured at cost or transaction value. There are no items requiring subsequent remeasurement at fair value.

##### Donations

Donations are credited to the statement of financial activities when they are made available to the charity. Donations include the related tax credit where applicable.

##### Unrestricted and Restricted Funds

The Trust Fund Capital and Accumulated Income Funds are unrestricted within the general terms of the Trust deed.

Donations and grants have also been received for Music Running costs, Fabric Maintenance and Education & Interpretation Projects and are credited to restricted funds within the Statement of Financial Activities, and expenditure thereon is likewise charged to the appropriate fund. Any amounts which have not been spent during the year are carried forward in the restricted fund balances.

The Music Campaign (Special Restricted Fund) was established to raise funds for the Cathedral's permanent music endowment fund. Donations raised are paid over to the Cathedral on a regular basis for investment in the endowment fund. Income from the Cathedral's music endowment fund is expended towards the costs of the music department.

##### Expenditure

Expenditure is accounted for on an accruals basis. Direct costs are allocated to the headings they relate to, and support costs are allocated to those headings on an estimated time basis.

##### Grants

Grants are recognised as expenditure when the Trust has elected to make a grant and has communicated that intention to the Chapter of Rochester Cathedral.

#### 2 Grants to Rochester Cathedral

The Trustees have financed the following projects by grants to the Chapter of Rochester Cathedral:

	2020	2019
	£	£
Support for music	21,000	21,000
Transfer to Cathedral Music Endowment Fund	45,683	21,061
Pinnacle Project	4,423	161,404
Cloister Garth Project	15,084	30,375
Communications - radios	-	6,688
Glazing Project	32,633	-
Triptych	6,000	-
Web Cam Project	14,360	-
North Nave Clerestory	124,160	-
South Quire Clerestory	169,120	-
Lay Clerks	25,650	-
New railings	3,631	-
Community Choir	5,712	11,661
Smaller grants under £5,000	545	16,324
	<u>468,001</u>	<u>268,513</u>

**The Rochester Cathedral Trust**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31st December 2020**

<b>3 Expenditure</b>		<b>Direct costs</b>	<b>Grants</b>	<b>Support costs</b>	<b>Total 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost of fundraising activities		9,272	-	9,764	19,036
Charitable activities					
Grants to Rochester Cathedral		-	468,001	9,764	477,765
Other support costs					
Auditors' remuneration		-	-	3,789	3,789
		<u>9,272</u>	<u>468,001</u>	<u>23,317</u>	<u>500,590</u>
<b>Expenditure</b>					
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost of fundraising activities		6,590	-	15,222	21,812
Charitable activities					
Grants to Rochester Cathedral		-	268,513	15,222	283,735
Other support costs					
Auditors' remuneration		-	-	5,002	5,002
		<u>6,590</u>	<u>268,513</u>	<u>35,446</u>	<u>310,549</u>

Support costs comprise the salary and office costs associated with running the office at Garth House.

- 4 Trustees and Employees**  
None of the trustees received any remuneration or reimbursement of expenses from the Trust and there were no employees during the year or the previous year.

**Related Party Transactions**

Donations totalling £3,218 were made by Trustees in the year. In addition a donation of £15,000 was made by the Henry Oldfield Trust, a charity of which Richard Oldfield is a trustee and chairman.

<b>5 Restricted Funds</b>		<b>Balance at 1st January 2020</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance at 31st December 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Music running costs fund		25,391	58,572	(53,405)	-	30,558
Fabric maintenance projects		289,598	272,016	(369,411)	-	192,203
Education & Interpretation projects		1,882	-	-	-	1,882
		<u>316,871</u>	<u>330,588</u>	<u>(422,816)</u>	<u>-</u>	<u>224,643</u>
<b>Restricted Funds</b>						
		<b>Balance at 1st January 2019</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance at 31st December 2019</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Music running costs fund		22,566	45,672	(42,847)	-	25,391
Fabric maintenance projects		140,197	346,385	(196,984)	-	289,598
Education & interpretation projects		2,637	-	(755)	-	1,882
		<u>165,400</u>	<u>392,057</u>	<u>(240,586)</u>	<u>-</u>	<u>316,871</u>



**The Rochester Cathedral Trust**  
**Notes to the Financial Statements (cont'd)**  
**for the year ended 31st December 2020**

<b>6      The Music Campaign</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Fund Balance at 1st January 2020	-	-
New donations to the Music Campaign	45,683	21,061
Interest received	-	-
Grant to Cathedral Music Endowment Fund	(45,683)	(21,061)
Fundraising expenses	<u>-</u>	<u>-</u>
Fund Balance at 31st December 2020	<u><u>-</u></u>	<u><u>-</u></u>



Haysmacintyre LLP  
10 Queen Street Place  
London  
EC4R 1AG

Date: 25<sup>th</sup> June 2021

Dear Sirs

## Rochester Cathedral Trust

Garth House  
The Precinct  
Rochester, Kent  
ME1 1SX  
01634 810074  
[www.rochestercathedral.org](http://www.rochestercathedral.org)

This representation letter is provided in connection with your audit of the financial statements of Rochester Cathedral Trust, the charity for the year ended 31 December 2020.

We confirm that the following representations are made to the best of our knowledge and belief, having made appropriate enquiries of other trustees and officials of the charity with relevant knowledge and experience, and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We acknowledge as trustees our responsibilities under the Charities Act 2011 for preparing financial statements that give a true and fair view and for making accurate representations to you as auditors.
2. We confirm that all accounting records have been made available to you for the purpose of your audit and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustees' meetings, have been made available to you.
3. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and that we are content with the methodologies applied.
5. We confirm that we have informed you of the details of all correspondence with the charity's regulators during the year and, in particular, the details of all Serious Incident Reports that we have made to the Charity Commission.
6. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
7. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee or provide security for such matters.

**Royal Patron:** HRH The Countess of Wessex GCVO

**Vice Patrons:** Jools Holland OBE, DL; Rory Sutherland. **President Gundulf Society:** Joanna Lumley

**Trustees:** Richard Oldfield OBE, DL (Chairman); The Very Revd. Dr Philip Hesketh DL (Dean); The Lord Colgrain DL; Joss Croft, Clare Denison-Pender; Kate Fenwick; Canon Ralph Godsall; Paul Hudson; Kate Lampard CBE, DL; Lars Lemontus; Remony Millwater; Russell Race JP, DL; Canon Matthew Rushton; John A Spence OBE, DL; David Ward; Georgie Warner DL

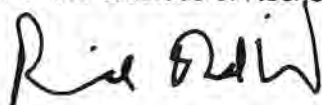
Registered Charity Number: 291516



8. We confirm that we have considered any related party transactions relevant to the charity and that, other than the grants to the Dean and Chapter as disclosed in note 2 to the accounts and the transactions with Trustees and their related parties disclosed in note 4 to the accounts, there are no further transactions to disclose. We confirm that we are aware that the definition of related parties include trustees, senior management, their close families and any organisation in which they have a significant interest.
9. We confirm that note 4 to the financial statements correctly discloses the Trustees' remuneration, and is drawn up in accordance with the SORP.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the accounts.
11. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its business and which are central to the entity's ability to conduct its business, namely charity law.
12. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and error. We confirm that we have disclosed to you the results of our own risk assessment and believe that the financial statements are not misstated as a result of fraud or error.
13. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
14. We confirm that in our opinion the charity's financial statements should be prepared on the going concern basis as we have no reason to believe that the charity will be unable to continue as a going concern for twelve months from the date of this letter. This is on the basis that the current and future sources of funding or support will be adequate for the charity's needs.
15. We confirm that we are not aware of uncorrected misstatements that have been identified in respect of these accounts.
16. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.

Yours faithfully

Signed on behalf of the Trustees of Rochester Cathedral Trust by:



Trustee.....