

C AND M MINISTRIES

UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2024

CHARITY NUMBER 1029797

C AND M MINISTRIES

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C AND M MINISTRIES

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:	Mrs Jennifer Cooper – Chair Mr Neil Harvey – Treasurer Mr Stephen Hill Mrs Angela Isbister Mrs Alison Neurauter	
HERTIAGE DIRECTORS:	Dr Clifford Hill Mrs Monica Hill	
CHAIRTY NUMBER:	1029797	
REGISTERED OFFICE:	Bellingham House 2 Huntingdon Street St Neots Cambridgeshire PE19 1BG	
INDEPENDENT EXAMINER:	Samantha Nicholson BA (Hons) (open) FMAAT Nicholson & Co (Sheffield) Ltd Knowle House 4 Norfolk Park Road SHEFFIELD S2 3QE	
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue West Malling KENT ME19 4JQ	Lloyds TSB Plc High Street Ashford KENT TN2 4SS

C AND M MINISTRIES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Legal Status

The Charity's governing document is a Declaration of Trust dated 26th November 1993. The Charity was registered on 7th December 1993. On 25th October 2012 a supplemental agreement was signed by the Trustees regarding the number and appointment of Trustees and submitted to the Charity Commission. C&M Ministries continues to support and develop the heritage work of Clifford and Monica Hill.

Management/Organisation

The Trustees have met on Zoom officially 3 times in 2024: on 30th April 2024 and 5th November 2024 for general trustees' meetings; and on 30th April 2024 for the AGM. The trustees also met informally to discuss various on-going matters as required. In accordance with the trustee retirement rota, Neil Harvey and Jenny Cooper were re-appointed for a further term of office at the Trustees meeting on 30th April 2024. Simon Copley continued in the post of Finance Manager.

Risk Management Statement

The Trustees regularly review the major risks to which the charity is exposed and, where appropriate, put in place systems and activity to mitigate those risks. Trustees are committed to ongoing risk assessment and quality monitoring processes. A Trustee Indemnity Policy is in operation as well as other relevant insurance policies.

Objectives and Activities

The Charity's objects continue to be the promotion of the Christian faith, as set out in the governing document, and supporting the heritage work of the ministry initiated by Dr Clifford and Mrs Monica Hill.

Achievements and Performance

The work of C&M Ministries has continued to develop during 2024. Throughout the year, the trustees have worked with Clifford and Monica Hill and are very happy to report on the progress of several projects.

The Charity's new website went live in February 2024 and now contains many of the archival records of Clifford and Monica Hill that have been digitalised by our team of volunteers. It also contains information about Clifford and Monica's books and other aspects of their past ministry.

C&M Ministries published 2 new paperback books during 2024: 'Today with Ezekiel' (volumes 1 and 2) In March 2024, and 'The Moggerhanger Chronicles' (vol 1) in December 2024. An on-line book, 'East Enders Restoration, the Harold Road Story', was also published on our website in November 2024.

C&M Ministries continues to send out quarterly newsletters to those on our ever-expanding supporter database, with alternate quarterly supporter zoom meetings proving popular as well. Many supporters have sent in memories of their past involvement with the ministry, and

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these have been added to a special section of the website so that others can also enjoy reminiscing.

The ministry has continued to develop links with other organisations and archival groups who might be interested in receiving some of C&MM's unique material in the future, and plans are in place to develop this work further during 2025.

Finally, the trustees of C&M Ministries have to report the sad news of the death of Monica Hill, one of the founders of the charity. Monica died very suddenly on 24th December 2024 having been working for the ministry right until the time of her death. Although she will obviously be greatly missed, the trustees are determined to complete her work and ensure the work of C&M Ministries continues in 2025.

Public Benefit

The Trustees have had due regard to the guidance published by the Charity Commission on Public Benefit and they see a fulfilment of their responsibilities in the following ways:

- Advancing the Christian faith through writing, teaching and reminding people of this nation's Christian heritage and culture including an understanding of our Christian history and legacy and especially what that means today.
- Providing networking opportunities including news of Parliamentary activities, using our groups and our internet links.
- Encouraging and teaching through books and newsletters.

Financial Review

As the work of C&M Ministries has developed throughout 2024, the trustees have been greatly encouraged with the amount of ongoing support and regular donations continuing to be received. They have also been very grateful to the regular volunteers who have offered to help the charity in various ways. This has allowed the trustees to plan and budget for the ongoing heritage work of the charity with confidence

Regular donations from supporters during the year have continued to cover the general costs of the Charity, enabling it to continue on a stable footing. Trustees have agreed that legacies and additional gifts should be used, in accordance with the objectives of the charity, to fund both grants and special projects relating to the digitalisation and facilitation of archive material, thus providing greater access through the charity's website and other organisations. The Charity has not received any major legacies during the year, but the trustees continue to monitor the use of past legacies.

The Trustees are on constant watch to be good stewards of the resources received and using them in accordance with the donors' expectations. Income and Expenditure are reported and reviewed by the Officers on a quarterly basis, while bank balances are monitored on a monthly or more frequent basis.

Reserves Policy

Reserves are held by the Charity to ensure:

- Core activity can continue if funding is lost

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- The short-term continuation of projects the organisation believes are valuable if funding ceases, and to allow time for other funding options to be explored
- The organisation has sufficient funds to meet all its statutory obligations in the event of closure

Trustees Statement

The Trustees have continually examined the structures and management of C+M Ministries and are satisfied that it is operating in the best way to fulfil the purposes for which it was established.

Responsibilities of the Trustees

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and which enable them to ensure that the financial statements comply with applicable law and regulations. The Trustees 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.

These statements have been reviewed and agreed by the Trustees.

The Trustees confirm that they are in agreement with these responsibilities and that they keep up to date with Charity Law and are continuing to take the necessary action to ensure that their responsibilities are discharged with due diligence.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved on 27/05/2025

By

Jenny Cooper

signed on 27/05/2025, 09:34:36 BST
Jennifer Cooper Chair of Trustees

Neil Harvey

signed on 27/05/2025, 20:02:39 BST
Neil Harvey Trustee and Treasurer

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INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement


I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Nicholson BA (Open) (Hons) FMAAT
Nicholson & Co Accountancy

Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 13QE


signed on 27/05/2025, 21:39:46 BST
Date: 27/05/2025

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	General funds £	Designated funds £	Total 2024 £	Total 2023 £
<u>Incoming resources from generated funds</u>					
Donations, legacies and similar resources	2	22,454	0	22,454	90,498
Investment income	3	<u>2,774</u>	<u>0</u>	<u>2,774</u>	<u>1,745</u>
		25,228	0	25,228	90,498
Incoming resource from charitable activities	4	<u>3,219</u>	<u>0</u>	<u>3,219</u>	<u>3,642</u>
Total incoming resources		<u>28,447</u>	<u>0</u>	<u>28,447</u>	<u>95,885</u>
<u>Resources expended</u>					
Raising funds	6	0	0	0	395
Charitable activities	5	24,240	0	24,240	20,909
Depreciation		0	0	0	0
Other	7	<u>1,370</u>	<u>0</u>	<u>1,370</u>	<u>0</u>
Total resources expended					
Net income/(expenditure) for the year		2,837	0	2,837	73,457
<u>Net movement in Funds</u>					
Fund balances at brought forward		<u>90,761</u>	<u>115,622</u>	<u>206,383</u>	<u>132,929</u>
Fund balances to carried forward		<u>93,598</u>	<u>115,662</u>	<u>209,220</u>	<u>206,383</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing.

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BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024	2023
FIXED ASSETS			
Tangible assets		$\frac{0}{0}$	$\frac{0}{0}$
CURRENT ASSETS			
Stock		0	0
Debtors	10	14,714	14,714
Cash at bank and in hand		<u>195,506</u>	<u>192,299</u>
		210,220	207,013
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>(1,000)</u>	<u>(630)</u>
Amounts falling due over one year		(0)	(0)
NET CURRENT ASSETS		<u>209,220</u>	<u>206,383</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		209,220	206,383
INCOME FUNDS	14		
Unrestricted Funds:			
General funds		93,598	90,761
Designated funds		<u>115,672</u>	<u>115,672</u>
		209,220	206,383
TOTAL CHARITY FUNDS			

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 27/05/2025

Jenny Cooper

Jennifer Cooper
Chairman

Neil Harvey

Neil Harvey
Treasurer

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1 Company Information

The company is a charity registered with Charities Commission, and it is registered at Bellingham House, 2 Huntingdon Street, St Neots, Cambridgeshire, PE19 1BG.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 published on 16th July 2014.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2006 only to the extent required to provide a 'true and fair view'.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.3 Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

the gift, receipt is probable, and its amount can be measured reliably.

- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct cost attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.7 Stock

The charity no longer plans to retail books and has been donating or giving away the stocks of books held at 1st January 2023. Any remaining stocks at 31st December 2023 have been reduced to nil value. The production costs of new books and pamphlets are now written off in the year of publication, with distribution of copies as and when requested.

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2. GRANTS, DONATIONS AND LEGACIES

	General funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Donations	22,454	0	22,454	22,876
Legacy Income	0	0	0	65,622
Gift Aid	0	0	0	2,000
	<u>22,454</u>	<u>0</u>	<u>22,454</u>	<u>90,498</u>

3. INVESTMENT INCOME

Interest receivable	<u>2,774</u>	<u>0</u>
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4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	General funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Sale of books	3,150	0	3,150	3,640
Royalties	69	0	69	0
Miscellaneous income	0	0	0	2
	<u>3,219</u>	<u>0</u>	<u>3,219</u>	<u>3,642</u>

5. TOTAL CHARTIABLE ACTIVITES RESOURCES EXPENDED

	General funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Fees	0	0	0	990
Ministry expenses	0	0	0	4,365
Cost of resources	139	0	0	6,635
Office Cost	354	0	354	694
Office service chargers	0	0	0	6,425
Bank Chargers	82	0	82	0
Publications	4,276	0	4,276	0
IT	5,543	0	5,543	0
Storage	3,000	0	3,000	0
Subscriptions	189	0	189	0
Advertising	1,575	0	1,575	0
Volunteer Expenses	1,148	0	1,148	0
Insurance	533	0	533	0
Bookkeeping	1,200	0	1,200	0
Donations and Support	6,200	0	6,200	1,800
Total	<u>24,240</u>	<u>0</u>	<u>24,240</u>	<u>20,909</u>

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6. FUNDRAISING COSTS

	General funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Fees	0	0	0	55
Office Service charges	0	0	0	313
Office costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>395</u>

7. OTHER (GOVERNANCE) COSTS

	General funds	Designated funds	Total 2024	Total 2023
	£	£	£	£
Fees	0	0	0	55
Office Service charges	0	0	0	542
Office costs	0	0	0	27
Examiner's fees	<u>1,370</u>	<u>0</u>	<u>1,370</u>	<u>500</u>
Total	<u>1,370</u>	<u>0</u>	<u>1,370</u>	<u>1,124</u>

8. TRUSTEES REMUNERATION AND EXPENSES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity (2023: nil). No trustee expenses have been incurred.

	2024	2023
Number of trustees		
The average monthly number of trustee during the year was:	<u>4</u>	<u>8</u>
	<u>4</u>	<u>8</u>

9. EMPLOYEES

	2024	2023
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
	<u>0</u>	<u>0</u>

The charity is volunteer lead and had no paid staff during the year.

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10. DEBTORS

	2024	2023
	£	£
Gift Aid	<u>14,714</u>	<u>14,714</u>
	<u>14,714</u>	<u>14,714</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	<u>1,000</u>	<u>630</u>
	<u>1,000</u>	<u>630</u>

12. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS DEFINED CONTRIBUTION

The charity does not operate a defined contribution pension scheme, because during the year the charity had no paid members of staff.

13. RELATED PARTIES

During the year the charity had no related parties

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward £	Income £	Expenditure £	Balance carried forward £
Unrestricted funds				
General Fund	90,761	28,447	25,610	93,598
Designated Fund	<u>115,622</u>	<u>0</u>	<u>0</u>	<u>115,622</u>
	<u>206,383</u>	<u>28,477</u>	<u>25,610</u>	<u>209,220</u>

15. CAPITAL COMMITMENTS

The Charity was not committed to any capital expenditure as at 31 December 2024 (2023-£Nil).

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16. NON-CASH GIFTS

There were no non-cash gifts donated to the Charity during the year.

17. CONTROLLING PARTY

The Charity is under the control of its Trustees. There is no overall controlling party.

18. POST BALANCE SHEET EVENTS

C+M Ministries continue to operate for the maintenance and development of the heritage work of Dr Cifford and Mrs. Monica Hill and their ministry, through the production and publication of books and archival material. The Charity will also continue its role as a grant-making body to other charitable organisations in keeping with its objectives.

Signatures' technical details

Signatures

jennycooper@candmministries.org.uk

27/05/2025, 09:34:36 BST

Fingerprint

d80152804d93610710078f148aad362a2b997691

neil_harvey@live.com

27/05/2025, 20:02:39 BST

Fingerprint

414f0ec65f83fa59964e1c11411e4e77002f24ae

info@nicholsonandco.co.uk

27/05/2025, 21:39:46 BST

Fingerprint

46bc1033e3ab143eb4561ff1022d7e1932007d15

Event log

10.50.10.219	26/05/2025, 18:35:23 BST Signing request created.
System	26/05/2025, 18:35:26 BST Notification sent to jennycooper@candmministries.org.uk.
System	26/05/2025, 18:36:18 BST Signing page opened by signee jennycooper@candmministries.org.uk.
System	26/05/2025, 18:36:23 BST Signing page opened by signee jennycooper@candmministries.org.uk.
System	26/05/2025, 18:53:17 BST Signing page opened by signee jennycooper@candmministries.org.uk.
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System	27/05/2025, 09:34:36 BST Signee jennycooper@candmministries.org.uk signed document.
System	27/05/2025, 09:34:38 BST Notification sent to neil_harvey@live.com.
System	27/05/2025, 19:58:51 BST Signing page opened by signee neil_harvey@live.com.
System	27/05/2025, 20:02:39 BST Signee neil_harvey@live.com signed document.
System	27/05/2025, 20:02:41 BST Notification sent to info@nicholsonandco.co.uk.
System	27/05/2025, 21:39:26 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	27/05/2025, 21:39:31 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	27/05/2025, 21:39:46 BST Signee info@nicholsonandco.co.uk signed document.
System	27/05/2025, 21:39:46 BST Signing process completed.

Summary

Envelope's ID: 4nhijmp3

Document's hash:

7a5140184fb6b8df92882807a8bbb5d95b2a0721237b9e05fc946b5cf176ca27

Final stamp:

27/05/2025, 21:39:48 BST

