

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2023
for
The Upper Room Christian Fellowship
(Middleton)

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

The Upper Room Christian Fellowship
(Middleton)

Contents of the Financial Statements
for the Year Ended 31 October 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects align with advancing the Christian faith, supporting lives and building people up by proclaiming the full doctrine, beliefs and practices of Christianity.

Public benefit

The board of trustees is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In support of the objectives, the main activities and services of the church for public benefit are centred around the areas of:

Meetings

A schedule of meetings is held each week, both during the daytime and evenings to; serve peoples' needs, build up peoples' lives, impart biblical truths, provide ministry and promote prayer, healing, deliverance and build the community and advance our aims. Meetings included; leadership meetings, healing prayer clinic, toddlers sessions, bible study, women's meetings, deliverance and intercessional prayer meetings, and men's breakfast meetings that support men from a wide network of groups and churches.

Meetings were attended by members of the fellowship, public visitors and visiting guest speakers. Many meetings are published on social media platforms to make them easily accessible outside of meetings for the benefit of non-attendees and the wider public.

Community support and provision

The church has continued to support the development and restoration of the local community, holding strong links into the local area of Middleton through the provision of support groups and activities as well as offering opportunities to pray for personal needs, encouragement and healing.

The church ran a kids club bi-weekly, which was well attended – with a waiting list for places. The group has supported the families by providing parents and children with the opportunity to network and develop relationships.

At Christmas 2023 the charity coordinated the distribution of Christmas gifts and hampers to needy families in the local Middleton area, providing welcomed and timely provision for struggling families at Christmas.

Attendance

Church numbers remain strong, and we continue to see the growth of families attending the fellowship from different nations and countries. The fellowship has an established and wide multi-national make-up. New members are introduced and encouraged to grow and progress in their faith.

Growth and development

The fellowship has continued to deepen its understanding of the Christian faith, the place and purpose of the church in lives and the community. The leadership continues to encourage the fellowship members to grow through training, prayer, personal study and devotions.

New members and visitors are encouraged to develop their faith and they are encouraged to participate at all levels of fellowship life and activity.

International support

We continue to provide financial and prayer support to a variety of other organisations and individuals, internationally. The weekly updating of the church's social media platforms has enabled the continued encouragement of our international partnerships.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust initially adopted in December 1994 and constitutes an unincorporated charity.

Organisational structure

The Trustees comprise of two members of the church (Elders) and one external member.

The Elders of the church (including the Senior Leader) are responsible for the spiritual affairs of the Church. Elders are presently appointed from amongst the members of the church, by church vote/nomination. The Elders of the church are not remunerated and do not hold any of the assets of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1044104

Principal address

20-22 Middleton Gardens
Middleton
Manchester
M24 4DF

Trustees

R Morley
Rev R C Towle
B Mudzingwa

Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Approved by order of the board of trustees on.....^{Mar 18, 2024}.....and signed on its behalf by:


[Richard Morley \(Mar 18, 2024 15:19 GMT\)](#).....
R Morley - Trustee

Independent Examiner's Report to the Trustees of
The Upper Room Christian Fellowship
(Middleton)

Independent examiner's report to the trustees of The Upper Room Christian Fellowship (Middleton)

I report to the charity trustees on my examination of the accounts of The Upper Room Christian Fellowship (Middleton) (the Trust) for the year ended 31 October 2023.

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 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Gracian Daniel-Sam
ACA
Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: Apr 2, 2024

The Upper Room Christian Fellowship
(Middleton)

Statement of Financial Activities
for the Year Ended 31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	31.10.23 Total funds £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		82,611	-	82,611	80,187
Investment income	2	-	-	-	-
Total		<u>82,611</u>	<u>-</u>	<u>82,611</u>	<u>80,187</u>
EXPENDITURE ON					
Charitable activities					
Ministry		71,167	-	71,167	68,266
Mission		7,123	-	7,123	7,251
Administration		505	-	505	573
Total		<u>78,795</u>	<u>-</u>	<u>78,795</u>	<u>76,090</u>
NET INCOME/(EXPENDITURE)		3,816	-	3,816	4,097
RECONCILIATION OF FUNDS					
Total funds brought forward		77,249	-	77,249	73,152
TOTAL FUNDS CARRIED FORWARD		<u><u>81,065</u></u>	<u><u>-</u></u>	<u><u>81,065</u></u>	<u><u>77,249</u></u>


The notes form part of these financial statements


The Upper Room Christian Fellowship
(Middleton)

Balance Sheet
31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	31.10.23 Total funds £	31.10.22 Total funds £
FIXED ASSETS					
Tangible assets	6	1,793	-	1,793	4,788
CURRENT ASSETS					
Debtors	7	3,486	-	3,486	3,243
Cash at bank and in hand		79,684	-	79,684	73,119
		<hr/> 83,170	<hr/> -	<hr/> 83,170	<hr/> 76,362
CREDITORS					
Amounts falling due within one year	8	(3,898)	-	(3,898)	(3,901)
NET CURRENT ASSETS		<hr/> 79,272	<hr/> -	<hr/> 79,272	<hr/> 72,461
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 81,065	<hr/> -	<hr/> 81,065	<hr/> 77,249
NET ASSETS		<hr/> 81,065	<hr/> -	<hr/> 81,065	<hr/> 77,249
FUNDS	9				
Unrestricted funds				81,065	77,249
TOTAL FUNDS				<hr/> 81,065	<hr/> 77,249

The financial statements were approved by the Board of Trustees and authorised for issue on
Mar 18, 2024.....and were signed on its behalf by:


Richard Morley (Mar 18, 2024 15:19 GMT)
.....
R Morley - Trustee


Benny Mudzingwa (Apr 1, 2024 21:42 GMT+1)
.....
B Mudzingwa - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

2. INVESTMENT INCOME

	31.10.23	31.10.22
	£	£
Deposit account interest	-	-
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.10.23	31.10.22
Ministry	1	1
Support	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. INDEPENDENT EXAMINER'S REMUNERATION

The amount payable to the Independent Examiner for carrying out the final preparation and independent examination of these accounts is £360 (2022: £300).

6. TANGIBLE FIXED ASSETS

	Furniture and equipment £
COST	
At 1 November 2022	16,759
Additions	397
	<u> </u>
At 31 October 2023	17,156
	<u> </u>
DEPRECIATION	
At 1 November 2022	11,971
Charge for year	3,392
	<u> </u>
At 31 October 2023	15,363
	<u> </u>
NET BOOK VALUE	
At 31 October 2023	1,793
	<u> </u>
At 31 October 2022	4,788
	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Prepayments and accrued income	3,486	3,243
	<u>3,486</u>	<u>3,243</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.23	31.10.22
	£	£
Taxation and social security	710	695
Other creditors	3,188	3,206
	<u>3,898</u>	<u>3,901</u>

9. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	77,249	3,816	81,065
	<u>77,249</u>	<u>3,816</u>	<u>81,065</u>
TOTAL FUNDS	<u>77,249</u>	<u>3,816</u>	<u>81,065</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,611	(78,795)	3,816
	<u>82,611</u>	<u>(78,795)</u>	<u>3,816</u>
TOTAL FUNDS	<u>82,611</u>	<u>(78,795)</u>	<u>3,816</u>

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	73,152	4,097	77,249
	<u>73,152</u>	<u>4,097</u>	<u>77,249</u>
TOTAL FUNDS	<u>73,152</u>	<u>4,097</u>	<u>77,249</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,187	(76,090)	4,097
TOTAL FUNDS	<u>80,187</u>	<u>(76,090)</u>	<u>4,097</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	73,152	7,913	81,065
TOTAL FUNDS	<u>73,152</u>	<u>7,913</u>	<u>81,065</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,798	(154,885)	7,913
TOTAL FUNDS	<u>162,798</u>	<u>(154,885)</u>	<u>7,913</u>

10. RELATED PARTY DISCLOSURES

Mr David Morley (father of trustee Richard Morley) received gross wages of £40,000 during the year (2022: £40,000) and employer pension contributions of £1,013 (2022: £1,013) in his role as minister of the church.

There were no other related party transactions for the year ended 31 October 2023.

The Upper Room Christian Fellowship
(Middleton)

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	31.10.23 £	31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	941
Offerings and tithes	71,268	62,021
Gift aid	11,343	17,225
	<u>82,611</u>	<u>80,187</u>
Investment income		
Deposit account interest	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>82,611</u>	<u>80,187</u>
EXPENDITURE		
Charitable activities		
Wages	41,484	41,440
Social security	-	-
Pensions	1,013	1,013
Rent	18,000	15,000
Rates and water	581	533
Insurance	124	1,382
Light and heat	3,759	2,222
Telephone	944	898
Sundries	635	982
Materials, books and training	-	252
Gifts to other missions	3,807	3,403
Other gifts	2,076	2,646
Subscriptions	421	399
Repairs and maintenance	815	915
Coffee shop costs	1,239	1,202
Depreciation of tangible fixed assets	3,392	3,230
	<u>78,290</u>	<u>75,517</u>
Support costs		
Governance costs		
Accountancy and legal fees	505	573
	<u>505</u>	<u>573</u>
Total resources expended	<u>78,795</u>	<u>76,090</u>
Net income/(expenditure)	<u><u>3,816</u></u>	<u><u>4,097</u></u>

This page does not form part of the statutory financial statements