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FOR THE YEAR ENDED 31 AUGUST 2024

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P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

**FULL GOSPEL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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).

The charity is also known as Hazel Grove Full Gospel Church.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the church are;

- (i) The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of the Church as approved by the Church Council from time to time (the Statement)
- (ii) Such other charitable purposes as shall further the attainment of the above objectives of the Church or any of them
- (iii) of any other charitable work of the Church consistently with the Statement.

**Significant activities**

The trustees are pleased to report that the church continues with its weekly prayer meetings along with Sunday morning and evening meetings.

An AGM took place on 26th June 2024 and the accounts and minutes were accepted by the church membership in attendance.

The church relies entirely on volunteers and we continue to thank all those who have given their time and efforts over the years to keep the church running. The trustees would also like to thank all those who continue to give so generously to the running and upkeep of the church. Maintaining the church building is a constant drain on resources and would not be possible without the ongoing regular donations.

The church continues to give financial help to individuals within the church. Each need is carefully considered and decisions are made after much thought and prayer.

We continue to maintain the property on Talbot Street to keep it in a good state of repair. The property continues to house one of our current Deacons.

Our members continue to receive bible teaching materials by post or by hand once a month throughout the year for which there is no charge. The teachings continue to be well received and is a comfort particularly to our older members who are appreciative of the regular contact with the church.

**Public benefit**

The trustees have given due regard to the guidance from the Charity Commission on public benefit and believe Full Gospel Church meets those criteria. The Church is open to all the community to come and explore their faith and learn the Gospel.

**Volunteers**

The church continues to be run by volunteers.

**FINANCIAL REVIEW**

**Financial position**

The trustees are pleased to report that finances continue to be stable.

The trustees are making contacts with various companies to make repairs to the church roof and other areas within and around the church as the need is identified.

**FULL GOSPEL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**FINANCIAL REVIEW**

**Principal funding sources**

The charity's principal source of funds is the generous giving by church members.

**Reserves policy**

Whilst the charity is asset rich in terms of property, the liquid cash reserves remain in a stable position. The cash reserves are currently £73,254 (2023: £62,187) and it is felt that holding this level of reserves is not unreasonable.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity's governing document is a constitution and trust deed dated 23 November 1993 as amended by resolution and deed of variation dated 18 November 2001, as amended 15 January 2004.

**Charity constitution**

The charity is an unincorporated association.

**Recruitment and appointment of new trustees**

Trustees are traditionally elected at the Annual General Meeting of the members of the church.

**Risks**

The risks facing the charity are the dwindling numbers of members willing to give. This has not been helped by the recent economic climate. The church building continues to need significant expenditure and security.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1051785

**Principal address**

Hazel Grove Full Gospel Church  
68 London Road  
Stockport  
SK7 4AF

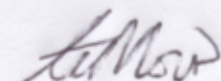
**Trustees**

G N Moir  
S G Fitton  
A J Fitton  
S Waterson

**Independent Examiner**

Adam J Syddall MA FCA  
P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

Approved by order of the board of trustees on 11 February 2025 and signed on its behalf by:



G N Moir - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FULL GOSPEL CHURCH**

**Independent examiner's report to the trustees of Full Gospel Church**

I report to the charity trustees on my examination of the accounts of Full Gospel Church (the Trust) for the year ended 31 August 2024.

**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').

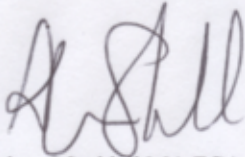
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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.



Adam J Syddall MA FCA

The Institute of Chartered Accountants in England and Wales

P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

11 February 2025

**FULL GOSPEL CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		29,551	-	29,551	30,403
Other trading activities	2	22	-	22	-
Investment income	3	223	-	223	129
<b>Total</b>		<u>29,796</u>	<u>-</u>	<u>29,796</u>	<u>30,532</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Mission & ministry		18,729	-	18,729	26,516
Other		-	-	-	360
<b>Total</b>		<u>18,729</u>	<u>-</u>	<u>18,729</u>	<u>26,876</u>
<b>NET INCOME</b>		11,067	-	11,067	3,656
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		616,827	-	616,827	613,171
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>627,894</u>	<u>-</u>	<u>627,894</u>	<u>616,827</u>

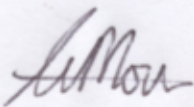
The notes form part of these financial statements

# **FULL GOSPEL CHURCH**

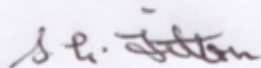
## **BALANCE SHEET 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	555,000	-	555,000	555,000
<b>CURRENT ASSETS</b>					
Cash at bank		73,254	-	73,254	62,187
<b>CREDITORS</b>					
Amounts falling due within one year	6	(360)	-	(360)	(360)
<b>NET CURRENT ASSETS</b>		<u>72,894</u>	<u>-</u>	<u>72,894</u>	<u>61,827</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>627,894</u>	<u>-</u>	<u>627,894</u>	<u>616,827</u>
<b>NET ASSETS</b>		<u>627,894</u>	<u>-</u>	<u>627,894</u>	<u>616,827</u>
<b>FUNDS</b>	7				
Unrestricted funds				627,894	616,827
<b>TOTAL FUNDS</b>				<u>627,894</u>	<u>616,827</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 February 2025 and were signed on its behalf by:



G N Moir - Trustee



S G Fitton - Trustee

The notes form part of these financial statements

## **FULL GOSPEL CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **TANGIBLE FIXED ASSETS**

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

Freehold property	- not provided
Long leasehold	- not provided

##### **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.

##### **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. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

# **FULL GOSPEL CHURCH**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024**

### **2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Goods for resale	22	-
	<u>22</u>	<u>-</u>

### **3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	223	129
	<u>223</u>	<u>129</u>

### **4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

#### **TRUSTEES' EXPENSES**

Mr S Fitton who carries out much of the administration of the charity received expenses to cover telephone use and was reimbursed for other out of pocket charity expenses such as postage and stationery.

### **5. TANGIBLE FIXED ASSETS**

The tangible fixed assets include the following properties:

Hazel Grove Full Gospel Church, 68 London Road, Hazel Grove, Stockport, SK7 4AF (Title number MAN151642)

The church building and car park is freehold property registered with the land registry with a value stated on 13 November 2009 of £366,000. This is the value stated in the accounts. No depreciation has been charged on this asset.

17 Talbot Street, Hazel Grove, Stockport, SK7 4BH (Title number GM484216)

The charity is the registered owner of this leasehold property which was purchased on 25 October 2019 for £189,000. The property is included in the accounts at historical cost. No depreciation has been charged on this asset.

**FULL GOSPEL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<u><b>360</b></u>	<u><b>360</b></u>

**7. MOVEMENT IN FUNDS**

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	616,827	11,067	627,894
	<u>616,827</u>	<u>11,067</u>	<u>627,894</u>
<b>TOTAL FUNDS</b>	<u><b>616,827</b></u>	<u><b>11,067</b></u>	<u><b>627,894</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,796	(18,729)	11,067
	<u>29,796</u>	<u>(18,729)</u>	<u>11,067</u>
<b>TOTAL FUNDS</b>	<u><b>29,796</b></u>	<u><b>(18,729)</b></u>	<u><b>11,067</b></u>

**Comparatives for movement in funds**

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	613,171	3,656	616,827
	<u>613,171</u>	<u>3,656</u>	<u>616,827</u>
<b>TOTAL FUNDS</b>	<u><b>613,171</b></u>	<u><b>3,656</b></u>	<u><b>616,827</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,532	(26,876)	3,656
	<u>30,532</u>	<u>(26,876)</u>	<u>3,656</u>
<b>TOTAL FUNDS</b>	<u><b>30,532</b></u>	<u><b>(26,876)</b></u>	<u><b>3,656</b></u>

# FULL GOSPEL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

### 7. MOVEMENT IN FUNDS - continued

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	613,171	14,723	627,894
<b>TOTAL FUNDS</b>	<u>613,171</u>	<u>14,723</u>	<u>627,894</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 £
<b>Unrestricted funds</b>			
General fund	60,328	(45,605)	14,723
<b>TOTAL FUNDS</b>	<u>60,328</u>	<u>(45,605)</u>	<u>14,723</u>

### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

**FULL GOSPEL CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,551	30,403
<b>Other trading activities</b>		
Goods for resale	22	-
<b>Investment income</b>		
Deposit account interest	223	129
<b>Total incoming resources</b>	29,796	30,532
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Deacon's expenses	1,500	-
Rates and water	476	288
Insurance	2,084	1,571
Light and heat	1,466	1,492
Telephone	1,234	1,007
Postage and stationery	847	1,097
Licences	384	359
Repairs & maintenance	3,325	1,329
Church house	1,825	10,638
Tape ministry	208	433
Books and CDs	460	-
Grants to individuals	4,560	8,302
	18,369	26,516
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	360	360
<b>Total resources expended</b>	18,729	26,876
<b>Net income</b>	11,067	3,656

This page does not form part of the statutory financial statements