

Charity number: **1051796**

CHRISTIAN LIFE FELLOWSHIP

TRUSTEES' REPORT & UNAUDITED ACCOUNTS

For the year ended
31st DECEMBER 2023

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LEGAL & ADMINISTRATIVE INFORMATION

The following information is accurate as of 31 December 2023:

Charity Name:	Christian Life Fellowship	
Charity Number:	1051796	
Church Name:	PCF Church (Poynton Christian Fellowship), Poynton, Cheshire	
Charity Web Site:	www.pcfpoynton.com	
Financial year commencing:	1 st January 2023	
Financial year ending:	31 st December 2023	
Address:	307 Park Lane Poynton, Stockport, Cheshire SK12 1RJ	
Charity Trustees:	Wayne Wilson (Chairman) Andrew Allan (Treasurer) Richard Sheldon Dr Maggie Clifford	Simon Frank (Secretary) Debbie Longden Helen Jackson-Roberts
Church Council:	The Charity Trustees, Staff Ministers and Senior Leadership Team	
Property Holding Trustees:	Assemblies of God Property Trust	
Accountant:	Spencer Accounting Services 65 Arnfield Road, Withington Manchester M20 4AG	
Bankers:	Barclays Bank Kingdom Bank Hampshire Bank Green Pastures CBS Redwood Bank	
Solicitors:	Geldards LLP (formerly Robinsons), 3 Mundy, HEANOR, Derbyshire, DE7 7EB	

The Trustees present their annual report together with the financial statements for the twelve months ending 31st December 2023. The Trustees who served during the Year and up to the date of this report are set out on page 3.

The Charity carries out its activities under the banner of **PCF Church** (Poynton Christian Fellowship).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust is an unincorporated Charitable Trust, set up by a deed dated 20th October 1993. A new constitution was adopted on 12th April 2007 and is the current version.

The Church Council

The Church Council is our senior decision-making body, comprising Ministers, Senior Leaders and Charity Trustees. An Annual General Meeting of the members of the church is held to receive reports and accounts.

Leadership Team

Wayne Wilson is the Senior Pastor and leads the church together with his Associate Pastor and wife, Clare Wilson.

They are supported by Josh Bull (Youth Pastor), Andrew Allan (Retired Minister – Finance Team), Leoni Gould (Worship Pastor) and our Senior Leadership Team, as well as our Charity Trustees. We are delighted to welcome Rhoda Henderson onto Team as Kids/Family Worker from Sept 2023.

Recruitment and Appointment of Trustees

In line with the Constitution, the existing Trustees are responsible for identifying and recruiting new Trustees. In so doing, consideration is given to respected members who attend regularly, who have the competencies for the role, the ability to contribute to the “*Team*” ethos and meet other established criteria.

New Trustees serve a probationary period of at least a year, which allows due consideration of a person’s suitability, competence, and specialist knowledge and skills. Annually the Senior Pastor discusses with existing Trustees the possibility of serving the Church in the role of Trustee for an additional year.

Connected Organisations

Although we are an autonomous local church, we belong to the Assemblies of God (AoG) movement and look to AoG for support, doctrinal oversight, ministerial accreditation, and national identity.

We are also members of Churches Together in Poynton and The Evangelical Alliance.

Risk Management

The Charity Trustees consider the major risks to which the Charity is exposed and look to establish procedures to minimise and manage such risks. Church charity policies are regularly reviewed to ensure fit for purpose and to align with current Government & Charity Commission guidance.

Donations Policy

We aim to help other charities with similar aims, who are known to us and who have proved trustworthy in distributing monies where most needed, with minimal deductions for administration.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

The objects of the Charity are set out in the 2007 Constitution, which adopted the Model Deed for local Assemblies of God Churches. It states that: the objectives of the Church are for the benefit of the public:

- a) To advance the Christian faith in accordance with the Statement of Faith in such ways and in such parts of the UK or the world as the Church Council sees fit.*
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind through the provision of counselling and support in such parts of the UK or the world as the Church Council from time to time sees fit.*
- c) To advance education in such ways and in such parts of the UK or the World as the Church Council from time to time may think fit.*

From this, the purpose of **PCF Church** is to provide a Pentecostal expression of the Christian faith, to make a difference in our community for good. We strive to **multiply** in all aspects of Christian faith as our people **connect** with one another, with the local community and with God, and as we **grow** in God, and **show** our faith in practical and spiritual ways.

Our facilities provide foremostly a facility where Christians can worship, and additionally a community facility that the people of Poynton and the surrounding areas can enjoy.

Within these purposes, the Trustees are mindful of The Charity Commission's guidance on the advancement of religion for the public benefit.

PUBLIC BENEFIT

As a church, we conduct a wide range of activities in pursuance of our charitable aims. We feel these activities provide benefit both to those who worship with us and to the wider community.

AS A CHURCH, WE OFFER:

Bible Teaching and Exposition

Bible teaching is a fundamental of the Christian faith and is especially important to us and forms one of the spiritual pillars of our church. Most of our services incorporate bible teaching in some form including teaching for the wider church, appropriate teaching for children and fun interactive bible studies for young adults.

Worship and Prayer

A second spiritual pillar in our church in that of Worship and Prayer. Vibrant contemporary worship is included in all our Sunday services, with music, worship, and prayer for all ages.

Special Events

We provided a wide range of services and events which our people and our community find beneficial and spiritually fulfilling including regular Sunday morning services, prayer meetings, music, and worship nights. No Christian calendar will be complete without special services for Easter and Christmas.

Baptism and Baby Dedication

These services are always well attended by family and friends as we celebrate congregation members following in obedience to biblical teachings on baptism, and as parents ask for God's blessing on their children and commit themselves to bring up their children wisely.

Weddings

Communities always need weddings, and our venue and facilities are well utilised to this end. To help young couples make the most of their marriage, we run marriage preparation courses, which gives a firm foundation for a lifelong relationship for those who are planning marriage.

Online Services

All our main services are streamed online providing a vital link to the church community. Having an online presence enables us to engage with the isolated, sick, vulnerable, and lonely.

TO THE WIDER COMMUNITY, WE OFFER:

Funeral Services

We serve our community by providing a full Christian funeral service, either at the church or elsewhere. We serve our members, their direct relatives, and the local community known by us.

Pastoral Care

Our Pastoral Team support our members that are in need with home and hospital visits where necessary. Our Connect Group Leaders take a lead in looking after their small groups and encourage members to look out for their neighbours and seek to home-visit those in need, particularly the sick, housebound, and isolated.

Children

As well as our regular Sunday Children's ministry under the banner of "*Lions*" (4-10yrs), we run several open services for families, young adults and children keeping our ethos of a multi-generational church alive. Special events include birthday parties, Easter, Christmas and the Light Party - which gave local families an attractive alternative to Halloween.

For the under 4 years of age, our crèche facility also hosts "*Little Feet*", for babies, toddlers and their parents in a safe and friendly environment.

Young Adults

We provide a range of events for young people in our community, including midweek groups, youth clubs, youth camps, bible studies, as well as a conference specially designed for young people. One of our aims is to teach "*life principles*" which will stand them in good stead for their futures, with many of our young adults are increasingly involved in volunteer work as part of the life and witness of the church in our community.

Ladies Groups

Ladies groups meet both electronically via social media platforms and also in-person in small groups. Regular events are held where women can get together and including meeting on ZOOM, local cafe and reaching and helping isolated people.

Men Gatherings

Men's groups are also meeting both electronically via social media platforms and in-person. Regular activities where friends & neighbours can get together and relate include walks, breakfasts, exercise programmes and meeting up to watch your favourite team play.

Building Facilities

Our facilities continue to be used by several community groups with more and more health, dance and exercise groups meeting weekly for both young and old alike.

Training & Education

We continue to run courses open to all, on important subjects like Mental Health Awareness, First Aid, Safeguarding, Bereavement and even Food Hygiene. Many of these courses are now online and are now even more accessible.

INFLUENCING OUR COMMUNITIES FOR GOOD:

Foodbanks

In addition to individuals and families we help directly, we have again partnered with (and supported practically and financially) local food banks and local charities that feed families in emergencies, provide food for needy children, which has enabled us to continue to help local families in need.

Community Service

Members of our church are encouraged to get involved practically in community projects and also service in their local councils. Our members support a wide range of charities that support community transport, orphanages, financially 'adopt' a third world child or take an isolated elderly neighbour their weekly groceries but to name a few.

High Schools

Our Youth Pastor works closely with the other local churches to support our local schools providing pastoral care for troubled pupils, youth courses and contribute to some of their learning outcomes such as "Life and Beyond" subjects.

Older People

For the seniors, we provide Small Groups, fellowship, and home visiting. We also provide bereavement care packs to support those who have suffered loss and in desperate need of love and care.

ACHIEVEMENT AND PERFORMANCE

The Trustees are delighted to report on many positive outcomes for **PCF church** during the period under review.

WITHIN OUR COMMUNITY:

Online Church Services

As part of maintaining a healthy balance of attending church services, we continue to livestream all main services specifically aimed for those who are not able to attend due to health, distance and/or other personal reasons. Additionally, our online streaming service allows us to stream weddings, and funerals as we support the isolated, vulnerable, and lonely.

Pastoral Care & Community Response Team

To better support people in our church community, members are divided up into Connect Groups under the care of a Connect Group Leader. Our Connect group leaders continue to provide pastoral care offering practical support, visitation to the sick or isolated and oversee food deliveries, offering help wherever a need is identified.

Our response teams continued to provide care and support for those impacted by the economic pressure and for those in desperate need, debt, or missing basic essentials.

Handforth Church Plant

In May 2023 we expanded the church activities into the Handforth area. This community has several deprived areas with many needy families. The local churches in the area do not have capacity for children and youth work. By partnering with these churches and local charities, we aim to provide hope and love to a community in need.

Handforth Sunday evening services were started, and we were pleased to welcome new families soon after starting. To reach the community, we partnered with an amazing local charity – Hope Central – that provides support to the local community with foodbanks, debt management, substance abuse and job seeking support.

Hockley Centre Facilities

Various different dance / exercise / fitness small businesses use the Hockley Centre on a weekly basis with more than 500 people passing through the doors each week.

These small businesses are still impacted by the economic pressure the community face and have experienced a reduction in class attendance specifically in the aftermath of the covid pandemic.

To help these businesses, we have been able to:

- Provide a flexible booking system with friendly supportive administrators, and,
- keep the room hire costs at a minimum, well below the huge rise in energy costs.

Poynton Arts Festival

The Hockley Centre provided a venue at no cost to eight local artists. By providing the venue, arranging the booking system, PA & lighting equipment, with a complimentary café and art display, we were able to support these artists, and provide a loving and safe environment for the Arts Festival and local community.

Youth Events

The youth team continued to support the local community with youth related conferences, youth away weekends, and community outreach while partnering with other local churches in the area.

Poynton Youth Outreach Week

In partnership with the other local churches, Youth Leaders from three different churches partnered with *The Message Trust Evangelism School* Students connecting with local young people on the streets over the summer holidays through detached youth work. There was volleyball, football & cricket, PLUS our “LET’S TALK TENT” where young people were able to explore faith and interact with trained youth workers.

OVERSEAS COMMUNITY:

Our policy is to partner with other organisations where they/we can make a difference. Our giving helps in many ways, for example: international disaster relief, Bibles for deprived areas, and support for displaced refugees to name a few.

Local Communities

We supported underprivileged and orphaned children in India & Uganda.

International disaster relief

We supported the Turkey earthquake Appeal in February 2023, again later in the year we supported Morocco earthquake that caused widespread destruction, and Libya in September when catastrophic flooding resulted in loss of thousands of lives.

SIGNIFICANT DONATIONS:

In addition to supporting our church members and their families when required, our policy is to form partnerships with other local and international organisations where we can make a difference.

Food Banks

We continued to support our local Stockport food bank charity to provide food to families and children that go without. In the current economic climate, this charity has been inundated with requires for help.

We also partnered with Hope Central in Handforth. They understand that there are many, often complex, reasons why people end up in poverty including loss of employment, bereavement, illness, benefit issues, relationship breakdown and addictions, and Hope Central support these individuals and families out of the dire situations.

Local & International Organisations

We were able to support AoG Missions where missionaries are on the ground in dangerous countries providing love and support to families in desperate need of spiritual and practical help.

We also supported international ministries that make a difference in our world with biblical training and guidance, such as Dr John Andrew, and 24/7 Youth Prayer under the leadership of Josh Green.

FINANCIAL

On the financial side, our regular monthly income remains stable and consistent over the review period. Our members are faithful and very reliable, and we are thankful for their help and support and generous financial contributions.

The Trustees are very grateful to the Treasury Team for all the effort and over and above approach to supporting the Church Charity, in particular Pauline Hague, Mike Hughes and Andrew Allan.

FUTURE PLANS

The Church Charity seeks to continue to develop our work in the life of our church and the wider community, and to that end, we are looking at the structures and staffing needed to achieve this. Looking to the future, we need to provide facilities for the new church plant in Handforth and its associated community projects.

We continue to expand our reach and impact lives for the good, as we pursue our charitable objectives.

FINANCIAL REVIEW

Funding sources & donations

The vast bulk of our income continues to be the "giving" by our members for which we are grateful. We also have some hire income from the Hockley Centre, and the rental income from the flats at 311 Park Lane.

Reserves Policy

As stated in our Accounts, any surplus we make goes to help us to build and maintain a sensible level of reserves, as per the Charity Commission guidelines for the "prudent charity". Thereafter funds are being held for planned expenditure, church multiplication and ongoing essential maintenance with the possibility of new premises at some stage.

Our current building has served us well, but the main building is now over 170 years old, so we seek to maintain a balance between keeping our premises in good order while looking also to the future.

Investments

Our four-part investment strategy continues to be:

- 1) Immediate Access funds - in the current account.
- 2) Short Term funds - in a 35 Day access account (for projects etc)
- 3) Medium Term funds – in a reserve account with 90-day access
- 4) Long Term funds – in an investment account with a one-year access

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees²¹...../⁰⁷...../ 2024

S. Frank

.....
S Frank (Secretary)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN LIFE FELLOWSHIP

I report to the trustees on my examination of the financial statements of Christian Life Fellowship for the year ended 31 December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

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 in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



..... 23rd / July / 2024

Michael Spencer MAAT
Spencer Accounting Services
65 Arnfield Road
Withington
Manchester
M20 4AG

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2023

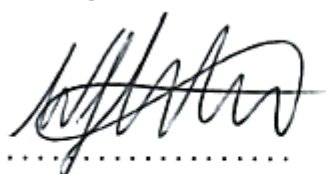
		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	248,647	50	248,697	256,644
Charitable activities	4	1,989	-	1,989	8,495
Investments	5	48,015	-	48,015	41,203
Other	6	450	-	450	5,260
Total		299,101	50	299,151	311,602
Expenditure on:					
Raising funds	7	11,740	-	11,740	6,112
Charitable activities	8	289,850	240	290,090	283,464
Other	9	7,964	-	7,964	4,692
Total		309,554	240	309,794	294,268
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(10,453)	(190)	(10,643)	17,334
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(10,453)	(190)	(10,643)	17,334
Other gains and losses					
Net movement in funds		(10,453)	(190)	(10,643)	17,334
Reconciliation of funds:					
Total funds brought forward		1,325,730	240	1,325,970	1,308,636
Total funds carried forward		1,315,277	50	1,315,327	1,325,970

BALANCE SHEET

AS AT 31ST DECEMBER 2023

		2023 £	2022 £
Fixed assets			
Tangible assets	13	669,798	686,746
Investments	14	278,273	278,273
		<u>948,071</u>	<u>965,019</u>
Current assets			
Debtors	15	1,924	1,697
Cash at bank and in hand		371,580	362,844
		<u>373,504</u>	<u>364,541</u>
Creditors: Amount falling due within one year	16	(6,248)	(3,590)
Net current assets		<u>367,256</u>	<u>360,951</u>
Total assets less current liabilities		<u>1,315,327</u>	<u>1,325,970</u>
Net assets excluding pension asset or liability		<u>1,315,327</u>	<u>1,325,970</u>
Total net assets		<u>1,315,327</u>	<u>1,325,970</u>
The funds of the charity			
Restricted funds	17		
Restricted income funds		50	240
		<u>50</u>	<u>240</u>
Unrestricted funds	17		
General funds		1,315,277	1,325,730
		<u>1,315,277</u>	<u>1,325,730</u>
Reserves	17		
Total funds		<u>1,315,327</u>	<u>1,325,970</u>

Approved by Trustees



Wayne Wilson

Chairman of Trustees

10 / 07 / 2024

Date

NOTES TO THE ACCOUNTS

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

	2% Straight line over 50
Freehold property	years (unless revalued in the year)
Equipment	30% Reducing balance
Fixtures & fittings	20% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	244,989	11,655	256,644
Total	244,989	11,655	256,644
Net income	244,989	11,655	256,644
Net income before other gains/(losses)	244,989	11,655	256,644
Other gains and losses:			
Net movement in funds	244,989	11,655	256,644
Reconciliation of funds:			
Total funds carried forward	244,989	11,655	256,644

3 Income from donations and legacies

Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
248,647	50	248,697	256,644
248,647	50	248,697	256,644

4 Income from charitable activities

Unrestricted £	Total 2023 £	Total 2022 £
1,989	1,989	8,495
1,989	1,989	8,495

5 Income from investments

	Unrestricted £	Total 2023 £	Total 2022 £
UK Investment Properties	13,885	13,885	14,400
Bank Interest Receivable	9,270	9,270	3,730
Hall Hire	24,860	24,860	23,073
	48,015	48,015	41,203

6 Other income

Unrestricted	Total 2023	Total 2022
£	£	£
450	450	5,260
<u>450</u>	<u>450</u>	<u>5,260</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
	4,077	4,077	1,086
<i>Investment management costs</i>			
UK Investment Properties	7,663	7,663	5,026
	<u>11,740</u>	<u>11,740</u>	<u>6,112</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	288,225	240	288,465	281,889
<i>Governance costs</i>				
	1,625	-	1,625	1,575
	<u>289,850</u>	<u>240</u>	<u>290,090</u>	<u>283,464</u>

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Office Expenses	7,964	7,964	4,692
	<u>7,964</u>	<u>7,964</u>	<u>4,692</u>

10 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Independent Examiner's fee	1,200	1,050
Other fees paid to the auditor or independent examiner	-	425

11 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
A.D. Allan	-	11,967	-
W.L. Wilson	48,797	2,839	-

12 Staff costs

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

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

2023 Number	2022 Number
8	8
8	8

The church runs an autoenrolment pension scheme with NEST for current employees and pays into a private pension for two employees.

13 Tangible fixed assets

	Land and buildings	Equipment	Fixtures & fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2023	715,523	22,682	80,711	818,916
Additions	-	3,064	2,412	5,476
Disposals	-	(3,147)	-	(3,147)
At 31 December 2023	715,523	22,599	83,123	821,245
Depreciation and impairment				
At 1 January 2023	57,656	17,854	56,661	132,171
Depreciation charge for the year	14,310	2,118	5,460	21,888
Disposals	-	(2,612)	-	(2,612)
At 31 December 2023	71,966	17,360	62,121	151,447
Net book values				
At 31 December 2023	643,557	5,239	21,002	669,798
At 31 December 2022	657,867	4,828	24,050	686,745

14 Investments

	Freehold Investment Property £	Total £
Cost or revaluation		
At 1 January 2023	278,273	278,273
At 31 December 2023	<u>278,273</u>	<u>278,273</u>
Net book values		
At 31 December 2023	<u>278,273</u>	<u>278,273</u>
At 31 December 2022	<u>278,273</u>	<u>278,273</u>

All Fixed Asset Investments are held within the United Kingdom. Fixtures & fittings are included. The property was revalued at 16 04 19 by Impeys at open market value, to obtain assurance as to the current value after after improvements. The resultant change therefore amended the revaluation reserve.

15 Debtors

	2023 £	2022 £
Prepayments and accrued income	1,924	1,697
	<u>1,924</u>	<u>1,697</u>

16 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	1,680	(897)
Trade creditors	452	555
Accruals	<u>4,116</u>	<u>3,932</u>
	<u>6,248</u>	<u>3,590</u>

17 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Restricted income funds:				
Mission	240	-	(240)	-
Youth Work	-	50	-	50
<i>Total</i>	<u>240</u>	<u>50</u>	<u>(240)</u>	<u>50</u>
Unrestricted funds:				
General funds	1,325,730	299,101	(309,554)	1,315,277
Total funds	<u>1,325,970</u>	<u>299,151</u>	<u>(309,794)</u>	<u>1,315,327</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Mission	Ministries, missionaries or mission generally.
Youth Work	Limitless Christian youth camp.

18 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	669,798	669,798
Investments	278,273	278,273
Net current assets	367,256	367,256
	<u>1,315,327</u>	<u>1,315,327</u>

19 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	362,844	8,736	371,580
	<u>362,844</u>	<u>8,736</u>	<u>371,580</u>
Net debt	<u>362,844</u>	<u>8,736</u>	<u>371,580</u>

20 Related party disclosures

2023

£

Transactions with related parties

Name of related party Clare Wilson

Description of relationship between the parties Spouse of trustee

Description of transaction and general amounts involved Salary

Amount due from/(to) the related party 23,418

Name of related party Catriona Allan

Description of relationship between the parties Spouse of trustee

Description of transaction and general amounts involved Pension Payments

Amount due from/(to) the related party 6,770