

CHELFORD HOUSE CHRISTIAN FELLOWSHIP TRUST

England & Wales · Charity number 1060301

Details

Status Registered

Legal form Other

Registered 1997-01-22

Register [View on the Charity Commission register](#)

Contact

Address Regency Mill
Chester Road
Macclesfield
Cheshire
SK11 8HR

Phone 07947805349

Activities

Objects: THE RELIEF OF POVERTY SICKNESS AND THE DISTRESS ARISING THEREFROM THE ADVANCEMENT OF THE RELIGION, THE ADVANCEMENT OF EDUCATION AND FOR SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME THINK FIT.

Activities: The objectives of the charity are the relief of poverty, sickness and the distress arising therefrom, the advancement of religion, and advancement of education and such other charitable purposes as the trustees shall, in their absolute discretion, from time to time think fit.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£17,000	£88,000	-	-
2023-12-31	£22,219	£98,293	-	-
2022-12-31	£349,124	£134,618	-	-
2021-12-31	£13,871	£165,706	-	-
2020-12-31	£185,606	£89,886	-	-

Trustees

Name	Role	Appointed
Anthony David Flanders		2025-07-29
MARTIN ALLMAND-SMITH		
OLIVER TIMOTHY ALLMAND-SMITH		2021-03-12
STEPHEN PETER ALLMAND SMITH		

CHELFORD HOUSE CHRISTIAN FELLOWSHIP TRUST

England & Wales - Charity number 1060301

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
for
Chelford House Christian Fellowship Tr.

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Chelford House Christian Fellowship Tr.

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for the Year Ended 31st December 2022

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Chelford House Christian Fellowship Tr.

Report of the Trustees for the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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 of the charity

The objectives of the charity are the relief of poverty, sickness and the distress arising therefrom, the advancement of religion, and advancement of education and such other charitable purposes as the trustees shall, in their absolute discretion, from time to time think fit.

ACHIEVEMENT AND PERFORMANCE

1. Early in 2021 the trustees made the decision to prepare the remaining properties in Llanfairfechan for sale. There are three properties, Casino Mansions, Glan-y-Mor and Rhiwlas. However, it became clear that essential remedial work to the front elevations and roofs were required. This work was completed early in 2022, with a final sum of £27,483 being spent. All three properties have now been sold: Casino Mansions (£207,500), Glan-y-Mor (£172,500) and Rhiwlas (£177,500), bringing in a total sum of £557,500. Of this sum, £400,000 has been deposited in a high interest account for at least 12 months to bring in the highest rate of interest, and the remainder will be used for the ongoing work of the Trust.
2. £18,466 has been given to Trinity Grace Church in Ramsbottom to help cover the on-going commitments for a full time elder and support for a part-time outreach and pastoral care worker in the community.
3. £2,250 has been donated to East Cheshire Hospice to support their invaluable work in caring for the terminally ill.
4. £3,000 has been given to The House Of Ants in Mozambique, an orphanage with a day care centre.
5. £14,250 was also given to Morning Star orphanage in South Africa. This orphanage specializes in the care of those with HIV. During the year, one of the trustees has increased personal involvement in the work on the ground in Welkom, cementing the relationship between the Trust and this important orphanage. He was able to visit the orphanage in person and report back to the trustees on the way the funds were being used. This has led to a significant increase in contributions in 2022.
6. £5,679 went to TRAIN Kenya (Truth Reaching Africa In Need). This charity supports the training of ministers, establishment of schools and funding of education for the poorest children in rural Kenya.
7. £3,107 was expended in support of retired ministers.
8. £600 was donated to the British Forces Foundation in support of their work providing entertainment for troops on active service.
9. £3000 was given to the Reading Force, a charity that helps to connect serving military personnel with their children back home through reading the same books at the same time and then talking to one another about the material. It has proven very fruitful in enabling those serving overseas to maintain significant contact with their families. During 2022, their work has seen significant growth in Scotland and Northern Ireland, both regions with large armed forces communities that are in great need of support.
10. £8,750 was used to support gospel ministry, enabling another minister to exercise a wide-ranging ministry across the North-West of England and into Wales, where the need is very great.
11. £12,882 was spent in partnership with the International Reformed Baptist Seminary in Mansfield Texas, providing training for gospel ministry in the UK. A formal agreement has now been made with the Seminary to establish IRBS UK, providing four seminary-level teaching courses each year, in partnership with Trinity Grace Church, with the teaching taking place at their premises in Ramsbottom. Some of these funds have contributed to the accommodation of Brett Shaw, a graduate of the Seminary, who worked throughout the year in the UK to assist with the growth of IRBS UK. There are now upwards of 10 students signed-up doing courses with IRBS in the UK.
12. £1020 was given to You & Yours Counselling, which is a counselling service that reaches the neediest in the Macclesfield area.
13. £1240 was donated to MacMillan Cancer Research.
14. £5000 was sent to the Ukraine through Slavic Gospel Association to support those being affected by the war with Russia.
15. £5557 was given to support the development of Christian media, especially through plans being formed for a new Christian TV channel in the UK being spearheaded by Gareth Littler.

FINANCIAL REVIEW

The funds generated from property sales will support the continuation of the charity and will provide a solid foundation moving forwards.

Chelford House Christian Fellowship Tr.

Report of the Trustees
for the Year Ended 31st December 2022

FUTURE PLANS

The trustees plan to continue the work of the charity along the same lines as the past few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by a declaration of trust, dated 17th December 1996 and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1060301

Principal address

Chelford House
Macclesfield Road
Chelford
Cheshire
SK11 9AH

Trustees

S P Allmand-Smith Trustee
O T Allmand-Smith
M J Allmand-Smith Trustee

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Solicitors

SAS Daniels LLP
Churchill Chambers
Churchill Way
Macclesfield
SK11 6AY

Bankers

Natwest
2 Chestergate
Macclesfield
Cheshire
SK11 6BA

Approved by order of the board of trustees on 28th September 2023 and signed on its behalf by:



O T Allmand-Smith - Trustee

**Independent Examiner's Report to the Trustees of
Chelford House Christian Fellowship Tr.**

Independent examiner's report to the trustees of Chelford House Christian Fellowship Tr.

I report to the charity trustees on my examination of the accounts of Chelford House Christian Fellowship Tr. (the Trust) for the year ended 31st December 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Colin Higginson

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

28th September 2023

Chelford House Christian Fellowship Tr.

Statement of Financial Activities
for the Year Ended 31st December 2022

	Notes	31/12/22 Unrestricted fund £	31/12/21 Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies		9,689	4,721
Investment income	2	13,935	9,150
Other income		325,500	-
Total		349,124	13,871
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure		80,456	61,208
Support costs		54,162	104,498
Total		134,618	165,706
NET INCOME/(EXPENDITURE)		214,506	(151,835)
RECONCILIATION OF FUNDS			
Total funds brought forward		370,344	522,179
TOTAL FUNDS CARRIED FORWARD		584,850	370,344

The notes form part of these financial statements

Chelford House Christian Fellowship Tr.

Balance Sheet
31st December 2022

	Notes	31/12/22 Unrestricted fund £	31/12/21 Total funds £
FIXED ASSETS			
Tangible assets	5	105,234	337,234
CURRENT ASSETS			
Debtors	6	76,285	28,846
Cash at bank		403,331	4,264
		<u>479,616</u>	<u>33,110</u>
NET CURRENT ASSETS		<u>479,616</u>	<u>33,110</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>584,850</u>	<u>370,344</u>
NET ASSETS		<u>584,850</u>	<u>370,344</u>
FUNDS	7		
Unrestricted funds		<u>584,850</u>	<u>370,344</u>
TOTAL FUNDS		<u>584,850</u>	<u>370,344</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th September 2023 and were signed on its behalf by:



O T Allmand-Smith - Trustee

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements
for the Year Ended 31st December 2022

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.

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.

2. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Rental income	13,935	9,150

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
VOLUNTARY INCOME FROM	
Donations and legacies	4,721
Investment income	9,150
Total	<u>13,871</u>
EXPENDITURE ON	
Charitable activities	
Direct Charitable Expenditure	61,208
Support costs	104,498
Total	<u>165,706</u>
NET INCOME/(EXPENDITURE)	(151,835)
RECONCILIATION OF FUNDS	
Total funds brought forward	522,179
TOTAL FUNDS CARRIED FORWARD	<u><u>370,344</u></u>

5. TANGIBLE FIXED ASSETS

	Land and properties £	Equipment £	Totals £
COST			
At 1st January 2022	331,734	5,500	337,234
Disposals	(232,000)	-	(232,000)
At 31st December 2022	<u>99,734</u>	<u>5,500</u>	<u>105,234</u>
NET BOOK VALUE			
At 31st December 2022	<u>99,734</u>	<u>5,500</u>	<u>105,234</u>
At 31st December 2021	<u>331,734</u>	<u>5,500</u>	<u>337,234</u>

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Other debtors	56,607	9,168
Gift aid receipts	18,866	18,866
Prepayments and accrued income	812	812
	<u>76,285</u>	<u>28,846</u>

7. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	370,344	214,506	584,850
	<u>370,344</u>	<u>214,506</u>	<u>584,850</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	349,124	(134,618)	214,506
	<u>349,124</u>	<u>(134,618)</u>	<u>214,506</u>

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	522,179	(151,835)	370,344
	<u>522,179</u>	<u>(151,835)</u>	<u>370,344</u>

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

7. 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	13,871	(165,706)	(151,835)
TOTAL FUNDS	<u>13,871</u>	<u>(165,706)</u>	<u>(151,835)</u>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	522,179	62,671	584,850
TOTAL FUNDS	<u>522,179</u>	<u>62,671</u>	<u>584,850</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	362,995	(300,324)	62,671
TOTAL FUNDS	<u>362,995</u>	<u>(300,324)</u>	<u>62,671</u>

8. RELATED PARTY DISCLOSURES

At year end Stormguard Sills owed the Trust £56,607.

Chelford House Christian Fellowship Tr.

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
VOLUNTARY INCOME		
Donations and legacies		
Donations and legacies	9,689	4,721
Investment income		
Rental income	13,935	9,150
Other income		
Gain on sale of tangible fixed assets	325,500	-
Total incoming resources	349,124	13,871
EXPENDITURE		
Charitable activities		
General donations	81,056	61,208
Support costs		
Management		
Rates and water	398	4,049
Insurance	455	841
Light and heat	2,602	2,096
Building repairs	33,540	77,674
Professional fees	3,555	3,977
Training	12,883	15,747
	53,433	104,384
Finance		
Bank charges	129	114
Total resources expended	134,618	165,706
Net income/(expenditure)	214,506	(151,835)

This page does not form part of the statutory financial statements

CHELFORD HOUSE CHRISTIAN FELLOWSHIP TRUST

England & Wales - Charity number 1060301

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
Chelford House Christian Fellowship Tr.

Hammond McNulty LLP
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Chelford House Christian Fellowship Tr.

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for the Year Ended 31st December 2020**

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Chelford House Christian Fellowship Tr.

Report of the Trustees
for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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 of the charity

The objectives of the charity are the relief of poverty, sickness and the distress arising therefrom, the advancement of religion, and advancement of education and such other charitable purposes as the trustees shall, in their absolute discretion, from time to time think fit.

ACHIEVEMENT AND PERFORMANCE

1. £16,468 has been spent on the properties in Llanfairfechan. Sadly, due to Covid restrictions, the properties were not used widely, but essential repairs were made and the properties maintained.
2. £19,583 has been given to Trinity Grace Church in Ramsbottom to help cover the on-going commitments for a full time elder and support for a part-time outreach and pastoral care worker in the community.
3. £1,800 has been donated to East Cheshire Hospice to support their invaluable work in caring for the terminally ill.
4. £3,000 has been given to The House Of Ants in Mozambique, an orphanage with a day care centre.
5. £9,000 was also given to Morning Star orphanage in South Africa. This orphanage specializes in the care of those with HIV. During the year, one of the trustees has become personally involved in the work on the ground in Welkom, cementing the relationship between the Trust and this important orphanage.
6. £5,427 went to TRAIN Kenya (Truth Reaching Africa In Need). This charity supports the training of ministers, establishment of schools and funding of education for the poorest children in rural Kenya. A scheduled visit of one of the trustees could not take place due to Covid restrictions, but teaching still took place online and there have been extensive meetings using internet based technology. Some of this money went towards replenishing the library of the pastors college in Nairobi.
7. £2,475 was donated to support the elderly.
8. £2,744 was expended in support of retired ministers.
9. £1260 was donated to the British Forces Foundation in support of their work providing entertainment for troops on active service.
10. £3000 was given to the Reading Force, a charity that helps to connect serving military personnel with their children back home through reading the same books at the same time and then talking to one another about the material. It has proven very fruitful in enabling those serving overseas to maintain significant contact with their families. Their work has been particularly valuable during the period of Covid restrictions, where even more pressure has been put on forces families.
11. £7,600 was donated to Bethany Evangelical Church in Leigh to help them support a full-time pastor. Without this contribution, the church there would still be without a leader and minister. Through this support, they have known significant growth and the hope is that they will soon be able to support their own full-time worker. We are encouraged that the level of support required from us has decreased because the church themselves have been able to cover more of the salary due to increased numbers and giving.
12. £8,553 was spent to facilitate the IRBS Theological Seminary in Mansfield Texas sending a teacher to the UK to teach ministerial students here. This took place in March, just before lockdown, and meant that our second session, booked for October, could not take place. As soon as restrictions ease, hopefully next year, we will proceed with these sessions and seek to hold them four times each year.
13. £1020 was given to You & Yours Counselling, which is a counselling service that reaches the most needy in the Macclesfield area. The money was especially valued during the Covid pandemic.
14. £3000 was donated to MacMillan Cancer Research.

FINANCIAL REVIEW

The trustees decided to use all funds directly for the purposes of the charity. During the year, a property was sold and the funds generated from that sale will support the continuation of the charity. The value of funds tied up in property is sufficient to provide a solid foundation moving forwards.

FUTURE PLANS

The trustees plan to continue the work of the charity along the same lines as the past few years.

Chelford House Christian Fellowship Tr.

Report of the Trustees
for the Year Ended 31st December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by a declaration of trust, dated 17th December 1996 and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1060301

Principal address

Chelford House
Macclesfield Road
Chelford
Cheshire
SK11 9AH

Trustees

S P Allmand-Smith Trustee
O T Allmand-Smith
M J Allmand-Smith Trustee

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Solicitors

SAS Daniels LLP
Churchill Chambers
Churchill Way
Macclesfield
SK11 6AY

Bankers

Royal Bank of Scotland
Chestergate Branch
56 Chestergate
Macclesfield
Cheshire
SK11 6BA

EVENTS SINCE THE END OF THE PERIOD

Information relating to events since the end of the period is given in the notes to the financial statements.

Approved by order of the board of trustees on 30th September 2021 and signed on its behalf by:

O T Allmand-Smith - Trustee

**Independent Examiner's Report to the Trustees of
Chelford House Christian Fellowship Tr.**

Independent examiner's report to the trustees of Chelford House Christian Fellowship Tr.

I report to the charity trustees on my examination of the accounts of Chelford House Christian Fellowship Tr. (the Trust) for the year ended 31st December 2020.

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.

Colin Higginson
FCCA FMAAT
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

30th September 2021

Chelford House Christian Fellowship Tr.

Statement of Financial Activities
for the Year Ended 31st December 2020

		31/12/20	31/12/19
		Unrestricted	Total
		fund	funds
		£	as restated
	Notes		£
VOLUNTARY INCOME FROM			
Donations and legacies		7,025	53,779
Investment income	2	15,451	15,067
Other income		163,130	-
Total		185,606	68,846
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure		79,032	110,301
Support costs		10,854	13,783
Total		89,886	124,084
NET INCOME/(EXPENDITURE)		95,720	(55,238)
RECONCILIATION OF FUNDS			
Total funds brought forward		426,459	481,697
TOTAL FUNDS CARRIED FORWARD		522,179	426,459

Chelford House Christian Fellowship Tr.

Balance Sheet
31st December 2020

	Notes	31/12/20 Unrestricted fund £	31/12/19 Total funds as restated £
FIXED ASSETS			
Tangible assets	6	337,234	425,234
CURRENT ASSETS			
Debtors	7	69,584	18,866
Cash at bank		117,361	1,141
		<u>186,945</u>	<u>20,007</u>
CREDITORS			
Amounts falling due within one year	8	(2,000)	(18,782)
NET CURRENT ASSETS		<u>184,945</u>	<u>1,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>522,179</u>	426,459
NET ASSETS		<u>522,179</u>	<u>426,459</u>
FUNDS	9		
Unrestricted funds		522,179	426,459
TOTAL FUNDS		<u>522,179</u>	<u>426,459</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th September 2021 and were signed on its behalf by:

O T Allmand-Smith - Trustee

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements
for the Year Ended 31st December 2020

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.

Going concern

The trustees have considered the potential impact of COVID-19 on the principal activities of the business and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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.

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

2. INVESTMENT INCOME

	31/12/20	31/12/19 as restated
	£	£
Rental income	<u>15,451</u>	<u>15,067</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Expenses paid to the trustees for the year totalled £3,544. These expenses were made up of 2 trustees being reimbursed for their expenses as follows; books for 1 trustee of £1,910, building maintenance for 1 trustee of £610, equipment & furniture for 2 trustees of £955, and outreach for 1 trustee of £69.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
VOLUNTARY INCOME FROM	
Donations and legacies	53,779
Investment income	15,067
Total	<u>68,846</u>
EXPENDITURE ON	
Charitable activities	
Direct Charitable Expenditure	110,301
Support costs	13,783
Total	<u>124,084</u>
NET INCOME/(EXPENDITURE)	<u>(55,238)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	
As previously reported	696,697
Prior year adjustment	(215,000)
As restated	<u>481,697</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>426,459</u></u>

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

5. PRIOR YEAR ADJUSTMENT

Relates to two properties that were not transferred to the charity name in 2017.

6. TANGIBLE FIXED ASSETS

	Land and properties £	Equipment £	Totals £
COST			
At 1st January 2020	419,734	5,500	425,234
Disposals	(88,000)	-	(88,000)
	<u>331,734</u>	<u>5,500</u>	<u>337,234</u>
At 31st December 2020	<u>331,734</u>	<u>5,500</u>	<u>337,234</u>
NET BOOK VALUE			
At 31st December 2020	<u>331,734</u>	<u>5,500</u>	<u>337,234</u>
At 31st December 2019	<u>419,734</u>	<u>5,500</u>	<u>425,234</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 as restated £
Other debtors	50,718	-
Gift aid receipts	18,866	18,866
	<u>69,584</u>	<u>18,866</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20 £	31/12/19 as restated £
Trade creditors	-	(1)
Other creditors	2,000	18,783
	<u>2,000</u>	<u>18,782</u>

9. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	426,459	95,720	522,179
	<u>426,459</u>	<u>95,720</u>	<u>522,179</u>
TOTAL FUNDS	<u>426,459</u>	<u>95,720</u>	<u>522,179</u>

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,606	(89,886)	95,720
TOTAL FUNDS	<u>185,606</u>	<u>(89,886)</u>	<u>95,720</u>

Comparatives for movement in funds

	At 1/1/19 £	Prior year adjustment £	Net movement in funds £	At 31/12/19 £
Unrestricted funds				
General fund	696,697	(215,000)	(55,238)	426,459
TOTAL FUNDS	<u>696,697</u>	<u>(215,000)</u>	<u>(55,238)</u>	<u>426,459</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,846	(124,084)	(55,238)
TOTAL FUNDS	<u>68,846</u>	<u>(124,084)</u>	<u>(55,238)</u>

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

	At 1/1/19 £	Prior year adjustment £	Net movement in funds £	At 31/12/20 £
Unrestricted funds				
General fund	696,697	(215,000)	40,482	522,179
TOTAL FUNDS	<u>696,697</u>	<u>(215,000)</u>	<u>40,482</u>	<u>522,179</u>

Chelford House Christian Fellowship Tr.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

9. MOVEMENT IN FUNDS - continued

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	254,452	(213,970)	40,482
TOTAL FUNDS	<u>254,452</u>	<u>(213,970)</u>	<u>40,482</u>

10. RELATED PARTY DISCLOSURES

At year end Stormguard Sills owed the Trust £50,718.

Chelford House Christian Fellowship Tr.

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31/12/20	31/12/19 as restated
	£	£
VOLUNTARY INCOME		
Donations and legacies		
Donations and legacies	7,025	53,779
Investment income		
Rental income	15,451	15,067
Other income		
Gain on sale of tangible fixed assets	163,130	-
Total incoming resources	185,606	68,846
EXPENDITURE		
Charitable activities		
General donations	73,708	104,701
Support costs		
Management		
Rates and water	4,247	4,136
Insurance	-	1,572
Light and heat	2,331	3,953
Telephone	683	1,197
Equipment	1,088	312
Building repairs	4,270	5,099
Professional fees	3,454	2,986
	16,073	19,255
Finance		
Bank charges	105	128
Total resources expended	89,886	124,084
Net income/(expenditure)	95,720	(55,238)