

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st December 2020**  
**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 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**

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

The notes form part of these financial statements

**Chelford House Christian Fellowship Tr.**

**Balance Sheet**  
**31st December 2020**

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

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

**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**

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

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

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

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

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

**9. MOVEMENT IN FUNDS**

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

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

**Comparatives for movement in funds**

|                           | At 1/1/19<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/12/19<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                     |
| General fund              | 696,697        | (215,000)                        | (55,238)                         | 426,459             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 68,846                     | (124,084)                  | (55,238)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/12/20<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                     |
| General fund              | 696,697        | (215,000)                        | 40,482                           | 522,179             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 254,452                    | (213,970)                  | 40,482                    |
| <b>TOTAL FUNDS</b>        | <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<br>as restated |
|---------------------------------------|----------------|-------------------------|
|                                       | £              | £                       |
| <b>VOLUNTARY INCOME</b>               |                |                         |
| <b>Donations and legacies</b>         |                |                         |
| Donations and legacies                | 7,025          | 53,779                  |
| <b>Investment income</b>              |                |                         |
| Rental income                         | 15,451         | 15,067                  |
| <b>Other income</b>                   |                |                         |
| Gain on sale of tangible fixed assets | 163,130        | -                       |
| <b>Total incoming resources</b>       | <b>185,606</b> | <b>68,846</b>           |
| <b>EXPENDITURE</b>                    |                |                         |
| <b>Charitable activities</b>          |                |                         |
| General donations                     | 73,708         | 104,701                 |
| <b>Support costs</b>                  |                |                         |
| <b>Management</b>                     |                |                         |
| 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                   |
|                                       | <b>16,073</b>  | <b>19,255</b>           |
| <b>Finance</b>                        |                |                         |
| Bank charges                          | 105            | 128                     |
| <b>Total resources expended</b>       | <b>89,886</b>  | <b>124,084</b>          |
| <b>Net income/(expenditure)</b>       | <b>95,720</b>  | <b>(55,238)</b>         |

This page does not form part of the statutory financial statements