

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

England & Wales · Charity number 1065494

Details

Status Registered

Legal form Other

Registered 1997-11-05

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

Contact

Address 366 Lea Bridge Road
Leyton
London
E10 7LD

Phone 0208 558 6010

Email office@pottershouse.co.uk

Website www.pottershouse.co.uk

Activities

Objects: A.THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE STATEMENT OF BELIEFS SET OUT IN THE FIRST SCHEDULE AND IN PARTICULAR IN THE LONDON BOROUGH OF WALTHAM FOREST AND AT THE DISCRETION OF THE CHURCH COUNCIL ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD.B, THE RELIEVE OF POVERTY AND SICKNESS REGARDLESS OF NATIONALITY , RELIGIOUS , POLITICAL OR OTHER OPINION IN THE SAID LONDON BOROUGH AND AT THE DISCRETION OF THE CHURCH COUNCIL ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD.

Activities: As a Christian organisation, our aim is to promote the gospel of Jesus Christ firstly in our local community, the surrounding areas and by sending and supporting missionary work. We aim to make a positive contribution to our local community, with greater emphasis on families and young people.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** GREATER LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£232,790	£241,492	-	-
2023-12-31	£238,515	£238,831	-	-
2022-12-31	£267,274	£418,627	-	-
2021-12-31	£288,194	£1,090,103	-	-
2020-12-31	£1,265,108	£3,396,247	£980,036	6

Trustees

Name	Role	Appointed
NIGEL JAMES BROWN		
Paramjeet Sahota Singh		
RICHARD HUMPHREY		2015-04-19
RONALD WILKIE		

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

England & Wales - Charity number 1065494

Accounts

Registered Charity Number 1065494

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW**

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:

1065494

Principal address:

366 Lea Bridge Road

Leyton

London

E10 7LD

Trustees:

Pastor N.J. Brown

P. Sahota

R. Wilkie

R. Humphrey

Bank:

HSBC Bank

8 Canada Square

London

E14 5HQ

Accountants:

SSYNERGY ACCOUNTANTS

The Old Courthouse

Grays, Essex,

RM17 5DD

Solicitors:

Anthony Collins Solicitors

134 Edmund Street

Birmingham

B3 2ES

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

REPORT OF THE TRUSTEES

For the year ended 31st December 2024

The Trustees present the annual report in conjunction with the financial statements of the Charity for the year ending 31st December 2024.

Objectives and Aims:

As a Christian organisation, our aim has been and continues to be the promotion of the Gospel of Jesus Christ. This is done primarily in our local community of Waltham Forest and in adjoining boroughs. The charity endeavours to send and support missionary workers throughout the world. Our aim is to make a positive and lasting contribution to our local community, with greater emphasis on the family unit, our youth, disadvantaged and the elderly. We have been successful in this regard throughout the year by partnering with the Local Authority to tackle knife and gun crime, anti-social behaviour, and juvenile delinquency through the use of the gospel as an avenue for rehabilitation. Our youth ministries continue to try and maximise their positive impact and influence upon the young people of our Borough (Waltham Forest) and beyond.

The Charity has a volunteer Youth Leader who retains a specific responsibility for spearheading the promotion of youth outreaches in the community, which include Gospel concerts, drama productions, football tournaments and street events. Each of these programmes is targeted to meet the needs of all age groups within our local and diverse community. The events are held in conjunction with our regular church services. All organised activities and events are of a non-profit nature and are funded by the church.

In line with our objective to promote the Christian faith through worship and preaching we hold regular church services, and these are promoted by non-discriminatory invitations given out to the general public.

Charitable Activities:

As a local community church, we have observed a growth in true conversions, visitors, and general attendance due mainly to our outreach strategies.

As members of our local neighbourhood we have for years worked tirelessly for our local borough to try and reach out to our general community and help in any area where possible e.g. support of the charity Heaven Sent, as well as the elderly, disadvantaged, lonely and deprived. We have seen the rewards and positive results from these Christian endeavours.

Bible study groups (home bible groups) are flourishing and continue to be an immense support network for attendees in general and particularly for those facing difficulties. Home group leaders continue to take initiative to have their own local outreaches.

Financial Review:

For the year ending 31st December 2024, the charity had total revenue of £232,790 and total expenses of £241,492. The opening reserves were £20,878 and closing reserves were £12,176 resulting in a loss of £8,702.

Structure, Governance and Management:

The composition of the Board of Trustees is currently made up of the following Church council members: Pastor N.J. Brown, P. Sahota, R. Wilkie, R. Humphrey. The appointment of the Trustees where required, remains governed by the Constitution of the Church.

The Board of Trustees retain the authority to appoint new trustees to fill vacancies and/or increase the number of Trustees where the need arises. The process for the appointment of new Trustees is laid out in the Constitution as of 5th November 1997.

Statement of Trustees' Responsibilities:

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31st October 2025 and signed on its behalf by:

Pastor Nigel Brown - Trustee

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Potters House Christian Fellowship Walthamstow for the year ended 31st December 2024.

Responsibilities and basis of the report

As the charity trustees of The Potters House Christian Fellowship Walthamstow are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of The Potters House Christian Fellowship Walthamstow accounts 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

I have completed my examination for The Potters House Christian Fellowship Walthamstow. 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 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.

Sharoon Sardar FCCA
SSYNERGY ACCOUNTANTS
The Old Courthouse
Grays, Essex,
RM17 5DD

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestri'd Fund £	Restri'd Fund £	2024 Total £	2023 Total £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	1	187,616		187,616	232,884
Other income	2	45,146		45,146	5,631
Charitable activities					
Investment income	3	29		29	5
Total		232,790	-	232,790	238,520
 EXPENDITURE ON					
Raising funds	4	900		900	1,295
Charitable Activities	5	196,657		196,657	185,126
Other	6	43,935		43,935	52,410
Total		241,492	-	241,492	238,831
 NET INCOME/(EXPENDITURE)		(8,702)	-	(8,702)	(311)
 Net movement in funds		(8,702)		(8,702)	(311)
Reconciliation of Funds					
Total funds brought forward		20,878	-	20,878	20,878
TOTAL FUNDS CARRIED FORWARD		12,176	-	12,176	20,567

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	Unrestri'd Fund £	Restri'd Fund £	2024 Total £	2023 Total £
FIXED ASSETS					
Tangible assets	7	6,169	-	6,169	6,940
CURRENT ASSETS					
Cash at bank	8	6,814	-	6,814	13,217
Debtors		410	-	410	410
		<u>7,224</u>	<u>-</u>	<u>7,224</u>	<u>13,627</u>
Creditors: Amounts Falling Due Within One Year	9	(1,528)	-	(1,528)	-
NET CURRENT ASSETS /(LIABILITIES)		<u>5,696</u>	<u>-</u>	<u>5,696</u>	<u>13,627</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,865</u>	<u>-</u>	<u>11,865</u>	<u>20,567</u>
Creditors: Amounts falling due after one year	10	-	-	-	-
NET ASSETS		<u><u>11,865</u></u>	<u><u>-</u></u>	<u><u>11,865</u></u>	<u><u>20,567</u></u>
FUNDS					
Unrestricted Funds	11	11,865		11,865	20,567
Restricted Funds	12	-			
Designated Funds	13	-			
General Reserves	14	-			
TOTAL FUNDS		<u><u>11,865</u></u>	<u><u>-</u></u>	<u><u>11,865</u></u>	<u><u>20,567</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31st October 2025 and were signed on its behalf by:

Pastor Nigel Brown - Trustee

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2024

	2024	2023
	£	£
1 Donations and legacies		
Tithes & Offerings	128,036	129,804
Revival Meetings	1,635	3,418
Mens Discipleship	1,455	3,275
Preacher's Love Offering	1,971	2,405
Seminars Offering	1,090	4,210
World Evangelism Offering	2,014	7,304
Pledge	13,810	27,139
Conference offering	20,605	33,242
Thursday Night Offering	15,766	20,363
New Church Tithe 5%	1,234	1,725
Total	187,616	232,884
2 Other income		
Gift Aid	45,146	-
Other	-	5,631
Total	45,146	5,631
3 Investment income		
Bank Interest	29	5
Total income	232,790	238,520
4 Raising funds		
Salaries	900	1,300
Travel	-	(5)
Total	900	1,295

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

NOTES TO THE ACCOUNTS

AS AT 31ST DECEMBER 2024

	2024	2023
	£	£
5 Charitable Activities		
Evangelists	4,780	11,126
New Church Support	191,877	174,000
Total	196,657	185,126
6 Other		
Bank Charges	3,944	4,438
Communication Costs	669	1,058
Hospitality	12	12
Professional Fees	2,584	3,036
Rent & Rates	3,099	3,021
Stationery	150	145
Housing Allowance	17,021	19,560
Utilities	15,685	20,369
Depreciation	771	771
Total	43,935	52,410
Total Expenses	241,492	238,831

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

NOTES TO THE ACCOUNTS

AS AT 31ST DECEMBER 2024

	2024	2023
	£	£
7 Fixed Assets		
Total Cost		
Opening-FA	7,711	7,711
Additions-FA	-	-
Disposal-FA	-	-
Closing	<u>7,711</u>	<u>7,711</u>
 Accumulated Depreciation		
Opening-AD	771	-
For the year	771	771
Disposal-AD	-	-
Closing	<u>1,542</u>	<u>771</u>
 Net Book Value	<u>6,169</u>	<u>6,940</u>
 8 Current Asset		
Cash at bank	6,814	13,217
Debtors	410	410
Prepayments	-	-
Loans receivable	-	-
	<u>7,224</u>	<u>13,627</u>
 9 Creditors: Amounts falling due within one year		
Accruals	-	-
Deferred Income	(1,528)	-
Creditors	-	-
	<u>(1,528)</u>	<u>-</u>
 10 Creditors: Amounts falling due after one year		
Loan and borrowings	-	-
	<u>-</u>	<u>-</u>
 11 Unrestricted Funds		
Opening	20,567	20,878
Movement	(8,702)	(311)
Closing	<u>11,865</u>	<u>20,567</u>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

England & Wales - Charity number 1065494

Accounts

REGISTERED CHARITY NUMBER: 1065494

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023
FOR
THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW**

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

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FOR THE YEAR ENDED 31st DECEMBER 2023**

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THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees present the annual report in conjunction with the financial statements of the Charity for the year ending 31st December 2023. This report, together with the financial statement is prepared in compliance with the accounting policies set out in the Charity's Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As a Christian organisation, our aim has been and continues to be the promotion of the Gospel of Jesus Christ. This is done primarily in our local community of Waltham Forest and in adjoining boroughs. The charity endeavours to send and support missionary workers throughout the world. Our aim is to make a positive and lasting contribution to our local community, with greater emphasis on the family unit, our youth, disadvantaged and the elderly. We have been successful in this regard throughout the year by partnering with the Local Authority to tackle knife and gun crime, anti-social behaviour, and juvenile delinquency through the use of the gospel as an avenue for rehabilitation. Our youth ministries continue to try and maximise their positive impact and influence upon the young people of our Borough (Waltham Forest) and beyond.

The Charity has a volunteer Youth Leader who retains a specific responsibility for spearheading the promotion of youth outreaches in the community, which include Gospel concerts, drama productions, football tournaments and street events. Each of these programmes is targeted to meet the needs of all age groups within our local and diverse community. The events are held in conjunction with our regular church services. All organised activities and events are of a non-profit nature and are funded by the church.

In line with our objective to promote the Christian faith through worship and preaching we hold regular church services, and these are promoted by non-discriminatory invitations given out to the general public.

The current pandemic which resulted in lockdowns last year affected our usual activities as a church, however, before the lockdown in March 2020 our regular church services were held at The Potters House, 366 Lea Bridge Road, London E10 7LD on Wednesday nights and Sunday mornings and evenings. Sunday school classes were held on Sunday mornings and children's church services on Sunday evenings aim to reach out to local families, catering for ages 4-11. We have a nursery available from birth to 3 years, which enables parents to take part in every service knowing that their small children are well cared for. Several young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children and we maintain a safeguarding policy.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

As a local community church, we have observed a growth in true conversions, visitors, and general attendance due mainly to our outreach strategies.

As members of our local neighbourhood we have for years worked tirelessly for our local borough to try and reach out to our general community and help in any area where possible e.g. support of the charity Heaven Sent, as well as the elderly, disadvantaged, lonely and deprived. We have seen the rewards and positive results from these Christian endeavours.

Bible study groups (home bible groups) are flourishing and continue to be an immense support network for attendees in general and particularly for those facing difficulties. Home group leaders continue to take initiative to have their own local outreaches.

FINANCIAL REVIEW

Monetary review

As mentioned in the management heading below, the charity is in the process of transferring operations to the CIO Potters House WF charity number 1183581. As per the SOFA, the income has reduced by 10%, expenses reduced by 43% and reserves by 2%. In the year ending 2023, the remainder of the reserves £20,878 will be transferred to the CIO together with the fixtures & fitting. The Freehold land and buildings and motor vehicles were transferred in the year 2021 and 2023 respectively.

Reserves policy

The Charities restricted funds held in reserve for any unforeseen circumstances are adequate. The Trustees are satisfied that these reserves are maintained at an appropriate and satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The church registered as a Charitable Incorporated Organisation on 24th May 2019 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

It was originally planned to transfer all operations of this Charity to the CIO but due to COVID-19 ramifications, these plans have had to be delayed. However, it is hoped and anticipated that all operations will be transferred to the CIO by the end of 2023. In this year's Financial Statements, the old charity and the CIO operated concurrently as assets and operations were gradually transitioned. These financial statements and annual report cover the second last reporting period in which the charity has been still operational. However, it will be closed and de-registered with the Charity Commission in the year 2025.

Appointment of the Trustees is governed by the Constitution of the Charity. The current Board of Trustees constitutes four members. Details of the Trustees who have served during the period are given on page 3. The church's pastor (Pastor Nigel Brown) is ex officio the Chair of Trustees, also being responsible for the day to day operation of the charity and management of the staff of the charity on behalf of the Board. Finance is raised from the congregation's contributions and Gift Aid.

The Board of Trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the church's pastor, trustees are appointed for a 2-year term and may serve for a maximum of six consecutive years. The Trustees retain the collective responsibility for major financial decisions and investments with Board meetings being held monthly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20/10/24 and signed on its behalf by:



Pastor Nigel Brown on behalf on the Trustees

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31st DECEMBER 2023

Principal address

366 Lea Bridge Road
Leyton
London
E10 7LD

Trustees

Pastor N.J. Brown, Esq.
P. Sahota, Esq.
R. Wilkie, Esq.
R. Humphrey, Esq

Accountants

SSYNERGY ACCOUNTANTS
The Old Courthouse
Orsett Road, Grays
RM17 5DD

Bankers

HSBC Bank
8 Canada Square
London
E14 5HQ

Solicitors

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2023

	Notes	Unrestri'd Fund £	Restri'd Fund £	2023 Total £	2022 Total £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	1	232,884		232,884	267,248
Other income	2	5,631		5,631	25
Charitable activities					
Investment income	3	5			1
Total		<u>238,520</u>	-	<u>238,515</u>	<u>267,274</u>
EXPENDITURE ON					
Raising funds	4	1,295		1,295	10,434
Charitable Activities	5	185,126		185,126	247,715
Other	6	52,410		52,410	160,478
Total		<u>238,831</u>	-	<u>238,831</u>	<u>418,627</u>
NET INCOME/(EXPENDITURE)		<u>-</u>	-	<u>-</u>	<u>-</u>
Net movement in funds		311		311	151,353
Reconciliation of Funds					
Total funds brought forward		20,878		20,878	172,231
TOTAL FUNDS CARRIED FORWARD		<u>20,567</u>	-	<u>20,567</u>	<u>20,878</u>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
BALANCE SHEET
31ST DECEMBER 2023

	Notes	Unrestr'i'd Fund £	Restri'd Fund £	2023 Total £	2022 Total £
FIXED ASSETS					
Tangible assets	7	6,940	0	6,940	7,711
CURRENT ASSETS					
Cash at bank	8				
		13,217	0	13,217	12,757
Debtors		410		410	410
		13,627	-	13,627	13,167
Creditors: Amounts Falling Due Within One Year	9	-			
NET CURRENT ASSETS /(LIABILITIES)					
		13,627	-	13,627	13,167
TOTAL ASSETS LESS CURRENT LIABILITIES					
		20,567	-	20,567	20,878
Creditors: Amounts Falling Due After More Than One Year	10	-			
NET ASSETS					
		<u>20,567</u>	<u>-</u>	<u>20,567</u>	<u>20,878</u>
FUNDS					
Unrestricted Funds	11	20,567		20,567	20,878
Restricted Funds	12	-			
Designated Funds	13	-			
General Reserves	14	-			
TOTAL FUNDS					
		<u>20,567</u>	<u>-</u>	<u>20,567</u>	<u>20,878</u>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
NOTES TO THE FINANCIAL STATEMENT
31st DECEMBER 2023

ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
31ST DECEMBER 2023

I report to the trustees on my examination of the accounts of the above charity The Potters House Christian Fellowship Walthamstow charity number 1065494 for the year ended 31st December 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts 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.

I am qualified to undertake the examination by being a qualified member of Association of Certified Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Sharoon Sardar FCCA

SSYNERGY ACCOUNTANTS
The Old Courthouse
Orsett Road, Grays
RM17 5DD

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

England & Wales - Charity number 1065494

Accounts

REGISTERED CHARITY NUMBER: 1065494

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022
FOR
THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW**

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022**

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THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees present the annual report in conjunction with the financial statements of the Charity for the year ending 31st December 2022. This report, together with the financial statement is prepared in compliance with the accounting policies set out in the Charity's Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As a Christian organisation, our aim has been and continues to be the promotion of the Gospel of Jesus Christ. This is done primarily in our local community of Waltham Forest and in adjoining boroughs. The charity endeavours to send and support missionary workers throughout the world. Our aim is to make a positive and lasting contribution to our local community, with greater emphasis on the family unit, our youth, disadvantaged and the elderly. We have been successful in this regard throughout the year by partnering with the Local Authority to tackle knife and gun crime, anti-social behaviour, and juvenile delinquency through the use of the gospel as an avenue for rehabilitation. Our youth ministries continue to try and maximise their positive impact and influence upon the young people of our Borough (Waltham Forest) and beyond.

The Charity has a volunteer Youth Leader who retains a specific responsibility for spearheading the promotion of youth outreaches in the community, which include Gospel concerts, drama productions, football tournaments and street events. Each of these programmes is targeted to meet the needs of all age groups within our local and diverse community. The events are held in conjunction with our regular church services. All organised activities and events are of a non-profit nature and are funded by the church.

In line with our objective to promote the Christian faith through worship and preaching we hold regular church services, and these are promoted by non-discriminatory invitations given out to the general public.

The current pandemic which resulted in lockdowns last year affected our usual activities as a church, however, before the lockdown in March 2020 our regular church services were held at The Potters House, 366 Lea Bridge Road, London E10 7LD on Wednesday nights and Sunday mornings and evenings. Sunday school classes were held on Sunday mornings and children's church services on Sunday evenings aim to reach out to local families, catering for ages 4-11. We have a nursery available from birth to 3 years, which enables parents to take part in every service knowing that their small children are well cared for. Several young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children and we maintain a safeguarding policy.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

As a local community church, we have observed a growth in true conversions, visitors, and general attendance due mainly to our outreach strategies.

As members of our local neighbourhood we have for years worked tirelessly for our local borough to try and reach out to our general community and help in any area where possible e.g. support of the charity Heaven Sent, as well as the elderly, disadvantaged, lonely and deprived. We have seen the rewards and positive results from these Christian endeavours.

Bible study groups (home bible groups) are flourishing and continue to be an immense support network for attendees in general and particularly for those facing difficulties. Home group leaders continue to take initiative to have their own local outreaches.

FINANCIAL REVIEW

Monetary review

As mentioned in the management heading below, the charity is in the process of transferring operations to the CIO Potters House WF charity number 1183581. As per the SOFA, the income has reduced by 7%, expenses reduced by 62% and reserves by 85%. In the year ending 2023, the remainder of the reserves £26,774 will be transferred to the CIO together with the fixtures & fitting. The Freehold land and buildings and motor vehicles were transferred in the year 2020 and 2022 respectively.

Reserves policy

The Charities restricted funds held in reserve for any unforeseen circumstances are adequate. The Trustees are satisfied that these reserves are maintained at an appropriate and satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The church registered as a Charitable Incorporated Organisation on 24th May 2019 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

It was originally planned to transfer all operations of this Charity to the CIO but due to COVID-19 ramifications, these plans have had to be delayed. However, it is hoped and anticipated that all operations will be transferred to the CIO by the end of 2022. In this year's Financial Statements, the old charity and the CIO operated concurrently as assets and operations were gradually transitioned. These financial statements and annual report cover the second last reporting period in which the charity has been still operational. However, it will be closed and de-registered with the Charity Commission in the year 2024.

Appointment of the Trustees is governed by the Constitution of the Charity. The current Board of Trustees constitutes four members. Details of the Trustees who have served during the period are given on page 3. The church's pastor (Pastor Nigel Brown) is ex officio the Chair of Trustees, also being responsible for the day to day operation of the charity and management of the staff of the charity on behalf of the Board. Finance is raised from the congregation's contributions and Gift Aid.

The Board of Trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the church's pastor, trustees are appointed for a 2-year term and may serve for a maximum of six consecutive years. The Trustees retain the collective responsibility for major financial decisions and investments with Board meetings being held monthly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20/10/23 and signed on its behalf by:



Pastor Nigel Brown on behalf on the Trustees

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31st DECEMBER 2022

Principal address

366 Lea Bridge Road
Leyton
London
E10 7LD

Trustees

Pastor N.J. Brown, Esq.
P. Sahota, Esq.
R. Wilkie, Esq.
R. Humphrey, Esq

Accountants

SSYNERGY ACCOUNTANTS
The Old Courthouse
Orsett Road, Grays
RM17 5DD

Bankers

HSBC Bank
8 Canada Square
London
E14 5HQ

Solicitors

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2022

	2022		2022		2021
	Unrestricted		Total Funds		Total Funds
	funds				
	£		£		£
Income from:					
Donations	212,842		212,842		211,438
Charitable Activities					
Conferences	28,241		28,241		55,751
Seminars	14,520		14,520		10,473
Revivals & Outreach	3,860		3,860		-
Mens Discipleship	4,795		4,795		4,445
Love Offering	2,990		2,990		1,395
CJRS Grants	-		-		-
Investment Income	1		1		16
Other Income	25		25		4,677
Total	267,274		267,274		288,194
Expenditure on					
Raising funds					
Charitable Activities					
Conferences					
Visiting Speakers	10,434		10,434		17,390
Revivals & Outreach					-
New Church Support	247,715		247,715		926,797
Tithes & Offerings	-		-		-
Other	160,478		160,478		145,917
Total	418,627		418,627		1,090,103
Net Income/(Expenditure)	-	151,353	-	151,353	-
					801,909
Reconciliation of funds					
Funds brought forward	178,127		178,127		980,036
Funds carried forward	26,774		26,774		178,127

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
BALANCE SHEET
31ST DECEMBER 2022

	2022	2022	2021
	Unrestricted funds	Total Funds	Total Funds
	£	£	£
Fixed Assets			
Tangible Assets	7,711	7,711	53,609
Current Assets			
Debtors	410	410	66,053
Bank	18,653	18,653	58,465
	19,063	19,063	124,518
Amounts falling due within one year	-	-	-
Creditors	-	-	-
Net Current Assets	19,063	19,063	124,518
Amounts falling due over one year	-	-	-
Net Assets	26,774	26,774	178,127
Unrestricted Funds	26,774	26,774	178,127
Restricted Funds			
Total Funds	26,774	26,774	178,127

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
NOTES TO THE FINANCIAL STATEMENT
31st DECEMBER 2022

ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
31st DECEMBER 2022

I report to the trustees on my examination of the accounts of the above charity The Potters House Christian Fellowship Walthamstow charity number 1065494 for the year ended 31st December 2022.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts 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.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Certified Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Sharoon Sardar FCCA

SSYNERGY ACCOUNTANTS
The Old Courthouse
Orsett Road, Grays
RM17 5DD

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

England & Wales - Charity number 1065494

Accounts

REGISTERED CHARITY NUMBER: 1065494

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021
FOR
THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW**

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

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FOR THE YEAR ENDED 31st DECEMBER 2021**

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THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees present the annual report in conjunction with the financial statements of the Charity for the year ending 31st December 2021. This report, together with the financial statement is prepared in compliance with the accounting policies set out in the Charity's Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As a Christian organisation, our aim has been and continues to be the promotion of the Gospel of Jesus Christ. This is done primarily in our local community of Waltham Forest and in adjoining boroughs. The charity endeavours to send and support missionary workers throughout the world. Our aim is to make a positive and lasting contribution to our local community, with greater emphasis on the family unit, our youth, disadvantaged and the elderly. We have been successful in this regard throughout the year by partnering with the Local Authority to tackle knife and gun crime, anti-social behaviour, and juvenile delinquency through the use of the gospel as an avenue for rehabilitation. Our youth ministries continue to try and maximise their positive impact and influence upon the young people of our Borough (Waltham Forest) and beyond.

The Charity has a volunteer Youth Leader who retains a specific responsibility for spearheading the promotion of youth outreaches in the community, which include Gospel concerts, drama productions, football tournaments and street events. Each of these programmes is targeted to meet the needs of all age groups within our local and diverse community. The events are held in conjunction with our regular church services. All organised activities and events are of a non-profit nature and are funded by the church.

In line with our objective to promote the Christian faith through worship and preaching we hold regular church services, and these are promoted by non-discriminatory invitations given out to the general public.

The current pandemic which resulted in lockdowns last year affected our usual activities as a church, however, before the lockdown in March 2020 our regular church services were held at The Potters House, 366 Lea Bridge Road, London E10 7LD on Wednesday nights and Sunday mornings and evenings. Sunday school classes were held on Sunday mornings and children's church services on Sunday evenings aim to reach out to local families, catering for ages 4-11. We have a nursery available from birth to 3 years, which enables parents to take part in every service knowing that their small children are well cared for. Several young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children and we maintain a safeguarding policy.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

As a local community church, we have observed a growth in true conversions, visitors, and general attendance due mainly to our outreach strategies.

As members of our local neighbourhood we have for years worked tirelessly for our local borough to try and reach out to our general community and help in any area where possible e.g. support of the charity Heaven Sent, as well as the elderly, disadvantaged, lonely and deprived. We have seen the rewards and positive results from these Christian endeavours.

Bible study groups (home bible groups) are flourishing and continue to be an immense support network for attendees in general and particularly for those facing difficulties. Home group leaders continue to take initiative to have their own local outreaches.

FINANCIAL REVIEW

Monetary review

As mentioned in the management heading below, the charity is in the process of transferring operations to the CIO Potters House WF charity number 1183581. As per the SOFA, the income has dropped by 77%, expenses by 68% and reserves by 82%. In the year ending 2022, the remainder of the reserves £178,127 will be transferred to the CIO together with the fixtures & fitting and computer equipment. The Freehold land and buildings and motor vehicles were transferred in the year 2020 and 2021 respectively.

Reserves policy

The Charities restricted funds held in reserve for any unforeseen circumstances are adequate. The Trustees are satisfied that these reserves are maintained at an appropriate and satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The church registered as a Charitable Incorporated Organisation on 24th May 2019 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

It was originally planned to transfer all operations of this Charity to the CIO but due to COVID-19 ramifications, these plans have had to be delayed. However, it is hoped and anticipated that all operations will be transferred to the CIO by the end of 2022. In this year's Financial Statements, the old charity and the CIO operated concurrently as assets and operations were gradually transitioned. These financial statements and annual report cover the second last reporting period in which the charity has been still operational. However, it will be closed and de-registered with the Charity Commission in the year 2023.

Appointment of the Trustees is governed by the Constitution of the Charity. The current Board of Trustees constitutes four members. Details of the Trustees who have served during the period are given on page 3. The church's pastor (Pastor Nigel Brown) is ex officio the Chair of Trustees, also being responsible for the day to day operation of the charity and management of the staff of the charity on behalf of the Board. Finance is raised from the congregation's contributions and Gift Aid.

The Board of Trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the church's pastor, trustees are appointed for a 2-year term and may serve for a maximum of six consecutive years. The Trustees retain the

collective responsibility for major financial decisions and investments with Board meetings being held monthly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20/10/22 and signed on its behalf by:



Pastor Nigel Brown on behalf on the Trustees

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31st DECEMBER 2021

Principal address

366 Lea Bridge Road
Leyton
London
E10 7LD

Trustees

Pastor N.J. Brown, Esq.
P. Sahota, Esq.
R. Wilkie, Esq.
R. Humphrey, Esq

Accountants

SSYNERGY CONSULTANCY LTD
124 CITY ROAD
LONDON
EC1V 2NX

Bankers

HSBC Bank
8 Canada Square
London
E14 5HQ

Solicitors

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2021

	2021 Unrestricted funds £	2021 Total Funds £	2020 Total Funds £
Income from:			
Donations	211,438	211,438	1,188,202
Charitable Activities			
Conferences	55,751	55,751	46,501
Seminars	10,473	10,473	1,705
Revivals & Outreach	-		
Mens Discipleship	4,445	4,445	10,583
Love Offering	1,395	1,395	3,241
CJRS Grants	-	-	3,521
Investment Income	16	16	355
Other Income	4,677	4,677	11,000
	<hr/>	<hr/>	<hr/>
Total	288,194	288,194	1,265,108
Expenditure on			
Raising funds			17,792
Charitable Activities			
Conferences			27,422
Visiting Speakers	17,390	17,390	14,305
Revivals & Outreach	-		26,786

New Church Support	926,797	926,797	2,602,918
Tithes & Offerings	-	-	110,236
Other	145,917	145,917	596,788
	<hr/>		<hr/>
Total	1,090,103	1,090,103	3,396,247
Net Income/(Expenditure)	- 801,909	801,909	2,131,139
		-	-
Reconciliation of funds			
Funds brought forward	980,036	980,036	3,111,175
Funds carried forward	<u>178,127</u>	<u>178,127</u>	<u>980,036</u>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
BALANCE SHEET
31ST DECEMBER 2021

	2021	2021	2020
	Unrestricted	Total	Total
	funds	Funds	Funds
	£	£	£
Fixed Assets			
Tangible Assets	53,609	53,609	105,161
Current Assets			
Debtors	66,053	66,053	59,045
Bank	58,465	58,465	810,289
	<u>124,518</u>	<u>124,518</u>	<u>869,334</u>
Amounts falling due within one year	-	-	-
Creditors	-	-	5,541
Net Current Assets	124,518	124,518	874,875
Amounts falling due over one year	-	-	-
Net Assets	<u><u>178,127</u></u>	<u><u>178,127</u></u>	<u><u>980,036</u></u>
Unrestricted Funds	178,127	178,127	687,875
Restricted Funds			292,161
Total Funds	<u><u>178,127</u></u>	<u><u>178,127</u></u>	<u><u>980,036</u></u>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
NOTES TO THE FINANCIAL STATEMENT
31st DECEMBER 2021

ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
31st DECEMBER 2021

I report to the trustees on my examination of the accounts of the above charity The Potters House Christian Fellowship Walthamstow charity number 1065494 for the year ended 31st December 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts 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.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Certified Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Sharoon Sardar FCCA

SSYNERGY CONSULTANCY LTD
124 CITY ROAD
LONDON
EC1V 2NX

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP WALTHAMSTOW

England & Wales - Charity number 1065494

Accounts

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

The Trustees present the annual report in conjunction with the financial statements of the Charity for the year ending 31st December 2020. This report, together with the financial statement is prepared in compliance with the accounting policies set out in the Charity's Trust Deed and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As a Christian organisation, our aim has been and continues to be the promotion of the Gospel of Jesus Christ. This is done primarily in our local community of Waltham Forest and in adjoining boroughs. The charity endeavours to send and support missionary workers throughout the world. Our aim is to make a positive and lasting contribution to our local community, with greater emphasis on the family unit, our youth, disadvantaged and the elderly. We have been successful in this regard throughout the year by partnering with the Local Authority to tackle knife and gun crime, anti-social behaviour and juvenile delinquency through the use of the gospel as an avenue for rehabilitation. Our youth ministries continue to try and maximise their positive impact and influence upon the young people of our Borough (Waltham Forest) and beyond.

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As a local community church we have observed a growth in true conversions, visitors and general attendance due mainly to our outreach strategies.

As members of our local neighbourhood we have for years worked tirelessly for our local borough to try and reach out to our general community and help in any area where possible e.g. support of the charity Heaven Sent, as well as the elderly, disadvantaged, lonely and deprived. We have seen the rewards and positive results from these Christian endeavours.

Bible study groups (home bible groups) are flourishing and continue to be an immense support network for attendees in general and particularly for those facing difficulties. Home group leaders continue to take initiative to have their own local outreaches.

FINANCIAL REVIEW

Monetary review

During the COVID-19 lockdown period last year, we were not allowed to have regular services within the building and all our services were held via live stream. However, despite the fact that we were not able to function as normal, the Trustees consider that the stability of the church and the finances received have been satisfactory.

The church continues to benefit from the generosity and support of its members through their donations. The Trustees are happy with the level of income and the commitment of its members through their regular donations during the pandemic.

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

FINANCIAL REVIEW

Reserves policy

The Charities restricted funds held in reserve for any unforeseen circumstances are adequate. The trustees are satisfied that these reserves are maintained at an appropriate and satisfactory level.

FUTURE PLANS

Despite the pandemic within the coming year the Trustees will continue to invest funds in planting churches, regular revivals and outreaches. Plans for 2020/21 include further expression in both national and world evangelism. We envision continued church planting locally, regionally and internationally including continued missionary support in line with our objective.

Our continued plan for young people at risk of offending and to influence their life choices towards more positive engagements remains a priority and focus.

It is necessary to reiterate that funding is generated via non-compulsory contributions (weekly offerings/ donations) by members of this church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Structure, Governance and Management

The church registered as a Charitable Incorporated Organisation on 24th May 2019 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

It was originally planned to transfer all operations of this Charity to the CIO but due to COVID-19 ramifications, these plans have had to be delayed. However, it is hoped and anticipated that all operations will be transferred to the CIO by early 2021. In this year's Financial Statements the old charity and the CIO operated concurrently as assets and operations were gradually transitioned. These financial statements and annual report cover the first reporting period in which the CIO has been the only operational charity; during this period the old charity was closed and de-registered with the Charity Commission.

Appointment of the Trustees is governed by the Constitution of the Charity. The current Board of Trustees constitutes five members. Details of the Trustees who have served during the period are given on page 3. The church's pastor (Pastor Nigel Brown) is ex officio the Chair of Trustees, also being responsible for the day to day operation of the charity and management of the staff of the charity on behalf of the Board. Finance is raised from the congregation's contributions and Gift Aid.

The Board of Trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the church's pastor, trustees are appointed for a 2 year term and may serve for a maximum of six consecutive years. The Trustees retain the collective responsibility for major financial decisions and investments with Board meetings being held monthly.

The charity has a full complement of staff, with the principal roles comprising:

- Senior Pastoral role - occupied by Pastor Nigel Brown
- Assistant Pastoral role - occupied by Pastor Desmond Croasdale
- Full time Pastoral Support roles - occupied by Pastor Christopher Sealey

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1065494

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Principal address

366 Lea Bridge Road
Leyton
London
E10 7LD

Trustees

Pastor N.J. Brown, Esq.
P. Sahota, Esq.
R. Wilkie, Esq.
R. Humphrey, Esq

Auditor

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

Bankers

HSBC Bank
8 Canada Square
London
E14 5HQ

Solicitors

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Approved by order of the board of trustees on 29/10/2021 and signed on its behalf by:



.....
Pastor N.J. Brown, Esq. - Trustee

REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES OF
THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW

Opinion

I have audited the financial statements of The Potters House Christian Fellowship Walthamstow (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and my Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires me to report to you if, in my opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES OF
THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

My responsibilities for the audit of the financial statements

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of my Report of the Independent Auditor.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my audit work, for this report, or for the opinions I have formed.

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

Date:

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,115,529	72,673	1,188,202	1,356,277
Charitable activities					
Conferences	4	46,501	-	46,501	138,274
Seminars		1,705	-	1,705	16,105
Revivals and outreach		-	-	-	15,669
Mens Discipleship		10,583	-	10,583	5,031
Love Offering		3,241	-	3,241	19,641
CJRS Grants		3,521	-	3,521	-
Investment income	3	355	-	355	659
Other income	5	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>21,750</u>
Total		1,192,435	72,673	1,265,108	1,573,406
EXPENDITURE ON					
Raising funds	6	17,792	-	17,792	19,753
Charitable activities					
Conferences	7	13,732	13,690	27,422	-
Visiting speakers		13,705	600	14,305	23,469
Revivals and outreach		26,786	-	26,786	138,853
New church support		2,511,171	91,747	2,602,918	927,085
Tithes and offerings		110,236	-	110,236	342,828
Other		<u>581,542</u>	<u>15,246</u>	<u>596,788</u>	<u>98,991</u>
Total		3,274,964	121,283	3,396,247	1,550,979
NET INCOME/(EXPENDITURE)		(2,082,529)	(48,610)	(2,131,139)	22,427
RECONCILIATION OF FUNDS					
Total funds brought forward		2,770,404	340,771	3,111,175	3,088,748
TOTAL FUNDS CARRIED FORWARD		<u>687,875</u>	<u>292,161</u>	<u>980,036</u>	<u>3,111,175</u>

The notes form part of these financial statements

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**BALANCE SHEET
31ST DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	105,161	-	105,161	3,922,786
CURRENT ASSETS					
Debtors	14	59,045	-	59,045	52,666
Cash at bank and in hand		<u>518,128</u>	<u>292,161</u>	<u>810,289</u>	<u>665,412</u>
		577,173	292,161	869,334	718,078
CREDITORS					
Amounts falling due within one year	15	5,541	-	5,541	(226,451)
		<u>582,714</u>	<u>292,161</u>	<u>874,875</u>	<u>491,627</u>
NET CURRENT ASSETS					
		<u>582,714</u>	<u>292,161</u>	<u>874,875</u>	<u>491,627</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		687,875	292,161	980,036	4,414,413
CREDITORS					
Amounts falling due after more than one year	16	-	-	-	(1,303,238)
		<u>687,875</u>	<u>292,161</u>	<u>980,036</u>	<u>3,111,175</u>
NET ASSETS					
		<u>687,875</u>	<u>292,161</u>	<u>980,036</u>	<u>3,111,175</u>
FUNDS					
Unrestricted funds	19			687,875	2,770,404
Restricted funds				<u>292,161</u>	<u>340,771</u>
TOTAL FUNDS					
				<u>980,036</u>	<u>3,111,175</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 and were signed on its behalf by:
 29/10/2021



.....
 N.J. Brown, Esq. - Trustee

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	(2,098,717)	67,292
Finance costs paid		<u>(20,026)</u>	<u>(54,648)</u>
Net cash (used in)/provided by operating activities		<u>(2,118,743)</u>	<u>12,644</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(15,697)	(22,238)
Sale of tangible fixed assets		3,792,200	-
Interest received		<u>355</u>	<u>659</u>
Net cash provided by/(used in) investing activities		<u>3,776,858</u>	<u>(21,579)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(1,513,238)</u>	-
Net cash (used in)/provided by financing activities		<u>(1,513,238)</u>	-
<hr/>			
Change in cash and cash equivalents in the reporting period		144,877	(8,935)
Cash and cash equivalents at the beginning of the reporting period		<u>665,412</u>	<u>674,347</u>
Cash and cash equivalents at the end of the reporting period		<u><u>810,289</u></u>	<u><u>665,412</u></u>

The notes form part of these financial statements

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(2,131,139)	22,427
Adjustments for:		
Depreciation charges	41,122	115,272
Interest received	(355)	(659)
Finance costs	20,026	54,648
Increase in debtors	(6,379)	(41,360)
Decrease in creditors	<u>(21,992)</u>	<u>(83,036)</u>
Net cash (used in)/provided by operations	<u>(2,098,717)</u>	<u>67,292</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	<u>665,412</u>	<u>144,877</u>	<u>810,289</u>
	<u>665,412</u>	<u>144,877</u>	<u>810,289</u>
Debt			
Debts falling due within 1 year	(210,000)	210,000	-
Debts falling due after 1 year	<u>(1,303,238)</u>	<u>1,303,238</u>	<u>-</u>
	<u>(1,513,238)</u>	<u>1,513,238</u>	<u>-</u>
Total	<u>(847,826)</u>	<u>1,658,115</u>	<u>810,289</u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**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.

Income

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

Expenditure

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

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

Raising funds

The costs of generating funds are those costs attributable to generating incoming resources for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects, and represent investment management fees.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include support costs and an apportionment of overheads, as shown in note 8.

Governance costs

Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit together with an apportionment of overhead and support costs.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 10% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	1,126,381	1,138,848
Gift aid	61,821	217,429
	<u>1,188,202</u>	<u>1,356,277</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest received	<u>355</u>	<u>659</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Conferences	Conferences	46,501	138,274
Grants	Seminars	1,705	16,105
Revival offerings and visiting speakers	Revivals and outreach	-	15,669
Grants	Mens Discipleship	10,583	5,031
Grants	Love Offering	3,241	19,641
Grants	CJRS Grants	<u>3,521</u>	<u>-</u>
		<u>65,551</u>	<u>194,720</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
	<u> </u>	<u> </u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

5. OTHER INCOME		2020	2019
		£	£
Other income		<u>11,000</u>	<u>21,750</u>
6. RAISING FUNDS			
Raising donations and legacies		2020	2019
		£	£
Printing and advertising		<u>17,792</u>	<u>19,753</u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct	Grant	
	Costs	funding of	
	£	activities	
		(see note	
		8)	Totals
Conferences	-	27,422	27,422
Visiting speakers	-	14,305	14,305
Revivals and outreach	24,717	2,069	26,786
New church support	-	2,602,918	2,602,918
Tithes and offerings	-	<u>110,236</u>	<u>110,236</u>
	<u>24,717</u>	<u>2,756,950</u>	<u>2,781,667</u>
8. GRANTS PAYABLE		2020	2019
		£	£
Conferences		27,422	-
Visiting speakers		14,305	23,469
Revivals and outreach		2,069	43,217
New church support		2,602,918	335,890
Tithes and offerings		<u>110,236</u>	<u>160,256</u>
		<u>2,756,950</u>	<u>562,832</u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	<u>525,600</u>	<u>26,417</u>	<u>695</u>	<u>44,076</u>	<u>596,788</u>

Support costs, included in the above, are as follows:

	2020 Other resources expended £	2019 Total activities £
Trustees' remuneration etc	89,673	96,591
Salaries	124,762	123,014
Social security	-	8,778
Pensions	14,216	13,039
Building rent and rates	4,998	3,535
Insurance	18,204	13,746
Utilities	25,849	27,952
Telephone	12,609	14,130
Promotional and hospitality costs	14,853	34,985
Sundries	1,086	17,161
Evangelists	30,944	31,301
Stationery and postage	1,726	2,791
Building maintenance	67,900	86,888
Equipment repair and maintenance	3,633	16,302
Cleaning	10,323	20,073
Motor vehicle running expenses	4,189	9,239
Travel and airfares	35,921	102,679
Books and periodicals	2,029	1,657
Benevolence	10,318	5,004
Computer consumables	11,245	4,763
Depreciation of tangible and heritage assets	41,122	115,272
Bank charges	6,391	12,762
Interest payable and similar charges	20,026	54,648
New building costs	695	23,785
Auditors' remuneration	5,820	6,714
Bookkeeping	24,911	17,869
Legal fees	<u>13,345</u>	<u>19,760</u>
	<u>596,788</u>	<u>884,438</u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

10. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' salaries	79,859	86,648
Trustees' social security	<u>9,814</u>	<u>9,943</u>
	<u>89,673</u>	<u>96,591</u>

N.J. Brown receives a salary during the year for his services as the senior pastor, which is authorised by the charity's constitution. No trustee is remunerated for their services as a trustee.

In addition to the salary the charity pays the utility costs for the pastor and his two assistants in residence.

Trustees are paid expenses for attending meetings and duties directly related to their responsibilities as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	204,621	209,662
Social security costs	9,814	18,721
Other pension costs	<u>14,216</u>	<u>13,039</u>
	<u>228,651</u>	<u>241,422</u>

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

	2020	2019
Pastoral and assistance	5	5
Administrative	<u>1</u>	<u>1</u>
	<u>6</u>	<u>6</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,099,074	257,203	1,356,277
Charitable activities			
Conferences	-	138,274	138,274
Seminars	16,105	-	16,105
Revivals and outreach	15,669	-	15,669
Mens Discipleship	-	5,031	5,031
Love Offering	-	19,641	19,641
Investment income	659	-	659

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Other income	<u>21,750</u>	<u>-</u>	<u>21,750</u>
Total	1,153,257	420,149	1,573,406
 EXPENDITURE ON			
Raising funds	19,753	-	19,753
Charitable activities			
Visiting speakers	23,469	-	23,469
Revivals and outreach	138,853	-	138,853
New church support	927,085	-	927,085
Tithes and offerings	342,828	-	342,828
Other	<u>98,991</u>	<u>-</u>	<u>98,991</u>
Total	<u>1,550,979</u>	<u>-</u>	<u>1,550,979</u>
NET INCOME/(EXPENDITURE)	(397,722)	420,149	22,427
Transfers between funds	<u>349,068</u>	<u>(349,068)</u>	<u>-</u>
Net movement in funds	(48,654)	71,081	22,427
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>2,819,058</u>	<u>269,690</u>	<u>3,088,748</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,770,404</u></u>	<u><u>340,771</u></u>	<u><u>3,111,175</u></u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st January 2020	4,280,000	393,836	63,835	71,695	4,809,366
Additions	-	3,622	-	12,075	15,697
Disposals	<u>(4,280,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,280,000)</u>
At 31st December 2020	<u>-</u>	<u>397,458</u>	<u>63,835</u>	<u>83,770</u>	<u>545,063</u>
DEPRECIATION					
At 1st January 2020	487,800	285,623	50,355	62,802	886,580
Charge for year	-	24,632	10,051	6,439	41,122
Eliminated on disposal	<u>(487,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(487,800)</u>
At 31st December 2020	<u>-</u>	<u>310,255</u>	<u>60,406</u>	<u>69,241</u>	<u>439,902</u>
NET BOOK VALUE					
At 31st December 2020	<u>-</u>	<u>87,203</u>	<u>3,429</u>	<u>14,529</u>	<u>105,161</u>
At 31st December 2019	<u>3,792,200</u>	<u>108,213</u>	<u>13,480</u>	<u>8,893</u>	<u>3,922,786</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	68,827	62,448
Credit card	<u>(9,782)</u>	<u>(9,782)</u>
	<u>59,045</u>	<u>52,666</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank loans and overdrafts (see note 17)	-	210,000
Taxation and social security	(11,361)	4,491
Other creditors	<u>5,820</u>	<u>11,960</u>
	<u>(5,541)</u>	<u>226,451</u>

**THE POTTERS HOUSE CHRISTIAN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Bank loans (see note 17)	-	<u>1,303,238</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2020 £	2019 £
Amounts falling due within one year on demand:		
Bank loans	-	<u>210,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	<u>210,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	<u>1,093,238</u>

18. SECURED DEBTS

The following secured debts are included within creditors:

	2020 £	2019 £
Bank loans	-	<u>1,513,238</u>

The bank loan is secured on a life policy in relation to Paster N J Brown in the amount of £2,100,000, a first legal mortgage over 366 Lea Bridge Road, London E10, a first legal mortgage over The Potters House, Folkestone Road, London E17 9SD and a joint and several guarantee, limited to £200,000, given by Messrs. N.J. Brown, I. Agyeman, R. Wilkie, E.F. Roberts and P. Sahota.

19. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	2,770,404	(2,082,529)	687,875
Restricted funds			
Pledges	340,771	(48,610)	292,161
TOTAL FUNDS	<u>3,111,175</u>	<u>(2,131,139)</u>	<u>980,036</u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

19. 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	1,192,435	(3,274,964)	(2,082,529)
Restricted funds			
Pledges	72,673	(121,283)	(48,610)
TOTAL FUNDS	<u>1,265,108</u>	<u>(3,396,247)</u>	<u>(2,131,139)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	2,819,058	(397,722)	349,068	2,770,404
Restricted funds				
Pledges	269,690	107,549	(377,239)	-
Church tithes	-	149,654	(34,144)	115,510
Conference and seminars	-	138,274	86,987	225,261
Mens Discipleship	-	5,031	(5,031)	-
Love Offering	-	19,641	(19,641)	-
	<u>269,690</u>	<u>420,149</u>	<u>(349,068)</u>	<u>340,771</u>
TOTAL FUNDS	<u>3,088,748</u>	<u>22,427</u>	<u>-</u>	<u>3,111,175</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,153,257	(1,550,979)	(397,722)
Restricted funds			
Pledges	107,549	-	107,549
Church tithes	149,654	-	149,654
Conference and seminars	138,274	-	138,274
Mens Discipleship	5,031	-	5,031
Love Offering	19,641	-	19,641
	<u>420,149</u>	<u>-</u>	<u>420,149</u>
TOTAL FUNDS	<u>1,573,406</u>	<u>(1,550,979)</u>	<u>22,427</u>

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

20. RELATED PARTY DISCLOSURES

N J Brown receives a salary for his services as a pastor, which is authorised by the charity's constitution. No trustee is remunerated for their services as a trustee.

**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,126,381	1,138,848
Gift aid	<u>61,821</u>	<u>217,429</u>
	1,188,202	1,356,277
Investment income		
Bank interest received	355	659
Charitable activities		
Conferences	46,501	138,274
Revival offerings and visiting speakers	-	15,669
Grants	<u>19,050</u>	<u>40,777</u>
	65,551	194,720
Other income		
Other income	<u>11,000</u>	<u>21,750</u>
Total incoming resources	1,265,108	1,573,406
EXPENDITURE		
Raising donations and legacies		
Printing and advertising	17,792	19,753
Charitable activities		
Car Hire	1,438	4,446
Hotels and accommodation	23,279	79,510
Grants	<u>2,756,950</u>	<u>562,832</u>
	2,781,667	646,788
Support costs		
Management		
Trustees' salaries	79,859	86,648
Trustees' social security	9,814	9,943
Salaries	124,762	123,014
Social security	-	8,778
Pensions	14,216	13,039
Building rent and rates	4,998	3,535
Insurance	18,204	13,746
Utilities	25,849	27,952
Telephone	12,609	14,130
Promotional and hospitality costs	14,853	34,985
Carried forward	305,164	335,770

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**THE POTTERS HOUSE CHRISTIAN
FELLOWSHIP WALTHAMSTOW**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020	2019
	£	£
Management		
Brought forward	305,164	335,770
Sundries	1,086	17,161
Evangelists	30,944	31,301
Stationery and postage	1,726	2,791
Building maintenance	67,900	86,888
Equipment repair and maintenance	3,633	16,302
Cleaning	10,323	20,073
Motor vehicle running expenses	4,189	9,239
Travel and airfares	35,921	102,679
Books and periodicals	2,029	1,657
Benevolence	10,318	5,004
Computer consumables	11,245	4,763
Freehold property	-	70,600
Fixtures, fitting and equipment	24,632	25,550
Motor vehicles	10,051	10,053
Computer equipment	6,439	9,069
	525,600	748,900
Finance		
Bank charges	6,391	12,762
Mortgage interest payable	20,026	54,648
	26,417	67,410
Other		
New building costs	695	23,785
Governance costs		
Auditors' remuneration	5,820	6,714
Bookkeeping	24,911	17,869
Legal fees	13,345	19,760
	44,076	44,343
Total resources expended	3,396,247	1,550,979
Net (expenditure)/income	(2,131,139)	22,427

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