

# ELOHIM CHURCH

England & Wales - Charity number 1072823

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1998-12-07

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

## Contact

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**Address** Elohim Christian Church  
Newbold Road  
Barlestone  
Nuneaton  
Warwickshire  
CV13 0DZ

**Phone** 01455291022

**Email** [info@weareecc.co.uk](mailto:info@weareecc.co.uk)

**Website** [www.weareecc.co.uk](http://www.weareecc.co.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH, SEEKING TO OUTWORK THAT FAITH IN SERVICES TO OUR COMMUNITIES AND TO PURSUE SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME THINK FIT

**Activities:** Worship and preaching of God's word; serving the local community, ministering to the elderly with tea and lunch clubs; cafe on Tuesdays for the local community; reaching the children and youth with various activities; youth caf?; voluntary work; overseas mission and compassion work in Uganda.

## Classification

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- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Uganda
- Leicestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£131,573	£112,136	-	-
2024-03-31	£152,827	£117,128	-	-
2023-03-31	£88,664	£88,063	-	-
2022-03-31	£76,744	£70,184	-	-
2021-04-14	£88,025	£61,387	-	-

## Trustees

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Name	Role	Appointed
<b>ANGUS WYNDHAM MEARS</b>	Chair	2009-12-03
Faye Louise Clarke		2017-11-23
Jamie Michael Jordan		2019-01-10
KEITH JOHN FLUDE		1998-08-22
Victoria Elizabeth Stoddart		2021-09-09

**ELOHIM CHURCH**

England & Wales - Charity number 1072823

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# Accounts

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**Report and Financial Statements  
For the year ended 31<sup>st</sup> March 2025**

**Registered Charity number: 1072823**

Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

**Elohim Christian Church**  
**Report and Financial Statements**  
**For the year ended 31<sup>st</sup> March 2025**

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# Elohim Christian Church

## Report of the Trustees For the year ended 31<sup>st</sup> March 2025

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The Trustees present their report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2025

### Organisational structure

Elohim Christian Church is constituted by a Declaration of Trust dated 22 August 1998 and is a registered charity, No. 1072823. Elohim Christian Church is a church which is affiliated to Kingdom Faith Church.

### Governance and Management

The trustees are appointed by the church leadership team to oversee the work of the church. The trustees meet on a bi monthly basis and are supported by the pastor who is responsible for leading the pastoral work of the church, the employed staff and volunteers. The trustee body aims to have a broad range of skills represented, in particular Christian doctrine, finance and working with charities.

### Objectives and activities

Our primary aim and objective is to live by faith, to honour God and others, to live generously and to serve gladly! These aims and objectives are lived and outworked with a view to fulfilling and advancing the call of the church to make Jesus known and lead people into a growing relationship with Him.

Clearly, as a church our gathering together to worship God, being strengthened by the preaching of the Bible, encouraging one another, and making way for those wishing to explore faith is of the utmost importance to us. In addition to our gathering together for Sunday services, these elements are also implemented through a number of groups and ministries; to mention them all would cause this report to be longer than intended, so these are a few of the activities that take place:

- Lunch Club provides a much loved and needed service to the elderly and less mobile in our community.
- The Hub Cafe offers a place for all ages to meet and enjoy drinks, snacks and light meals, along with toys for toddlers.
- Identified Youth Ministry continues to offer an excellent standard of youth work across our area. The training and releasing of young leaders is a hallmark of the work.
- Just for Kids children's ministry offers a number of exciting opportunities to primary aged children, such as holiday clubs, and special events to ensure children have a fantastic time learning about how special they are to God, and that – with God's help – they can make a real difference in their world, despite being young!
- Overseas mission through Walk a Mile in My Shoes continues to support orphans in Uganda and the church plant in Kokkoa and children's work in Masindi.
- The Storehouse (Food Pantry) established to support families in the area who struggle to feed their families due to the cost of living crisis.

### Achievements and Performance

- Provided food for children during summer, Christmas and Easter holidays who would normally have received free school meals. 66 families supported during the summer, 66 families supported at Christmas and 66 families supported at Easter.
- Food Pantry set up to supply emergency food parcels as and when needed to people referred to us by local authority officers and other charities. During the year 37 families were supported with emergency food hampers.
- Grants were received from Leicestershire County Council, Hinckley and Bosworth Borough Council and Severn Trent Community Fund totalling £23,395.
- A Household Support Fund grant from Leicestershire County Council was used to purchase food for our food hamper scheme.
- Warm welcome scheme provided for local residents who are adversely affected by the cost of living crisis, by providing a warm room and hot drinks and snacks.

# Elohim Christian Church

## Report of the Trustees For the year ended 31<sup>st</sup> March 2025

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The trustees confirm that they have paid due regard to Charity Commission guidance on public benefit in deciding what activities to undertake.

### Financial review

The net income for the year amounted to £11,071 (2024: net income £923). The net book value of fixed assets less the outstanding mortgage is shown in a fixed assets fund, in order to better represent the reserves breakdown. At 31st March 2025 the unrestricted funds carried forward £300,531 (2024: £235,335). The net income from restricted funds was £8,366 (2024: £34,776). The balance on restricted funds after transfers amounts to £54,054 (2024: £66,545).

Volunteers make a huge contribution to the work of the charity and their work is much appreciated.

### Reserves policy

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient to cover the general overhead expenses and salary costs not specifically funded by external agencies, of £4,800. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would then be necessary to consider how the funding would be replaced or activities changed. The amount of 'free' reserves at 31<sup>st</sup> March 2025 amounts to £46,877 and is equivalent to approximately 9.8 months overhead expenditure not specifically funded and excluding depreciation.

Analysis of net assets among funds are disclosed in note 12 of the financial statements.

### Future developments

- Continue to build upon community based initiatives started during the pandemic and the cost of living crisis.
- To continue growing the Church.
- Continue accelerated mortgage repayments to reduce the mortgage term as quickly as possible
- To further develop closer links with local authorities in our area to meet the needs of rural communities.

### Trustees

The trustees holding office during the whole year unless otherwise stated were as follows:

Pastor Faye Clarke  
Keith Flude  
Angus Mears  
Jamie Jordan  
Victoria Stoddart

# Elohim Christian Church

## Report of the Trustees For the year ended 31<sup>st</sup> March 2025

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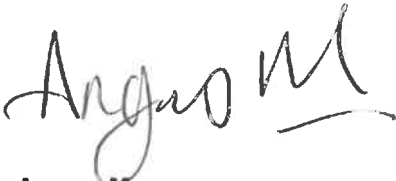
### Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees on *29<sup>th</sup> August 2025* and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

# Independent Examiner's Report to the Trustees of Elohim Christian Church

I report on the accounts of Elohim Christian Church for the year ended 31<sup>st</sup> March 2025, which comprise the statement of financial activities, the balance sheet and the related notes.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act); and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

Date: 16/12/2025

Elohim Christian Church

Statement of Financial Activities  
For the year ended 31<sup>st</sup> March  
2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Income</b>					
Donations	2	112,287	9,237	121,524	140,562
Income from charitable activities	3	7,082	0	7,082	8,591
Investment income		2,967	0	2,967	3,674
<b>Total Income</b>		<b>122,336</b>	<b>9,237</b>	<b>131,573</b>	<b>152,827</b>
<b>Expenditure</b>					
<b>Expenditure on Charitable Activities</b>					
Advancement of Christianity	4a	70,734	871	71,605	76,213
Community Outreach and Activities	4b	5,454	-	5,454	5,509
Support Costs	4c	34,717	-	34,717	35,109
Governance Costs	4d	360	-	360	300
<b>Total Expenditure</b>		<b>111,265</b>	<b>871</b>	<b>112,136</b>	<b>117,131</b>
<b>Net Income/(Expenditure)</b>		<b>11,071</b>	<b>8,366</b>	<b>19,437</b>	<b>35,699</b>
<b>Transfers between funds</b>		<b>(677)</b>	<b>677</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>10,394</b>	<b>9,043</b>	<b>19,437</b>	<b>35,699</b>
Total Funds Brought Forward		290,137	45,011	335,148	299,449
<b>Total Funds Carried Forward</b>		<b>300,531</b>	<b>54,054</b>	<b>354,585</b>	<b>335,148</b>

Movements on all reserves and all recognised gains and losses are shown above.  
All of the organization's operations are classed as **continuing**.

Elohim Christian Church

Balance Sheet  
31<sup>st</sup> March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	305,441	298,502
<b>Current assets</b>			
Debtors	9	2,754	3,929
Cash at bank and in hand		102,098	96,596
		<u>104,852</u>	<u>100,525</u>
<b>Creditors: amounts falling due within one year</b>	10	5,071	4,312
<b>Net current assets</b>		<u>99,781</u>	<u>96,213</u>
<b>Total assets less current liabilities</b>		<u>405,222</u>	<u>394,715</u>
<b>Creditors: amounts falling due after more than one year</b>	11	50,637	59,568
<b>Net Assets</b>		<u>354,585</u>	<u>335,417</u>
<b>Funds</b>			
Unrestricted and Designated	12 a	300,531	268,603
Restricted	12 b	54,054	66,544
		<u>354,585</u>	<u>335,147</u>

Approved by the Trustees on *29th August 2025* and signed on their behalf by



Angus Mears

Chair of the Trustees

The notes form part of these financial statements

# Elohim Christian Church

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2025

### 1. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 and the Financial Reporting Standard for Smaller Entities (effective April 2015).

**a) Accounting convention**

The financial statements are prepared under the historical cost convention, and on a going concern basis.

**b) Income recognition**

Income is recognised in the period to which it relates.

**c) Expenditure**

Expenditure is accounted for as it becomes due and has been allocated to activities on a basis consistent with the use of resources.

**d) Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at their acquisition cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land and buildings	– 2% on cost
Furniture	– 25% on cost

**e) Taxation**

The activities of the charity are exempt from taxation on the net incoming resources.

**f) Pension costs**

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

**g) Funds**

Unrestricted funds are available to be used for purposes within the objects of the charity at the discretion of the trustees.

Restricted funds can only be used for specific restricted purposes within the objects of the charity. The restrictions are specified by the donor or when funds are raised for particular restricted purposes.

### 2. Donations

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
General Church offerings	23,313	2,011	<b>25,324</b>	11,182
Gift aid donations and gift aid recovered	69,141	3,396	<b>72,537</b>	73,808
Other grants, donations and sponsorship	19,833	3,830	<b>23,663</b>	55,572
	<b>112,287</b>	<b>9,237</b>	<b>121,524</b>	80,508

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2025**

<b>3. Income from the charitable activities:</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Just 4 kids	659	-	659	886
Food sales	6,423		6,423	7,706
	<u>7,082</u>	<u>-</u>	<u>7,082</u>	<u>8,592</u>
<b>4. Charitable activities</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>a) Advancement of Christianity</b>				
Ministry	43,380	-	43,380	36,312
Gifts	2,530	-	2,530	4,167
Tithe	9,610	-	9,610	8,416
Missions and evangelism	15,214	871	16,085	27,318
	<u>70,734</u>	<u>871</u>	<u>71,605</u>	<u>76,213</u>
<b>b) Community outreach and activities</b>				
Youth and children's work	1,118	-	1,118	223
Adult Outreach	373	-	373	405
Hub Cafe	1,910	-	1,910	2,433
Just 4 kids	679	-	679	698
ID Youth	263	-	263	447
Afternoon Tea	-	-	0	374
Lite Bite Lunch	1,111	-	1,111	929
	<u>5,454</u>	<u>-</u>	<u>5,454</u>	<u>5,509</u>
<b>c) Support costs</b>				
Building overheads	10,816	-	10,816	13,322
Depreciation	10,634	-	10,634	9,131
Mortgage interest	4,175	-	4,175	4,713
Administration	9,092	-	9,092	7,940
	<u>34,717</u>	<u>-</u>	<u>34,717</u>	<u>35,106</u>
<b>d) Governance Costs</b>				
Independent Examination	360	-	360	300
	<u>360</u>	<u>-</u>	<u>360</u>	<u>300</u>
<b>5 Net Income</b>			<b>2025</b>	<b>2024</b>
The net incoming resources are stated after charging:				
Independent Examiners Fees			360	300
Depreciation			<u>10,634</u>	<u>9,131</u>

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2025**

<b>6. Staff costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	39,098	40,854
Pension costs	861	947
	<b>39,959</b>	<b>41,801</b>

The average full time equivalent number of employees was as follows:

	<b>2025</b>	<b>2024</b>
Ministry	0.85	0.85
Administration and support	0.4	0.4

**7. Transactions with trustees and related parties**

F. Clarke, trustee, was paid a salary of £36,499 (2024: £31,560) and pension contributions were made of £861 (2024: £947)

Expenses amounting to £3,039 (2024: £2,299) were reimbursed to trustees during the year.

**8. Tangible fixed assets**

	Freehold Property £	Furniture £	Total £
<b>Cost</b>			
At 1st April 2024	376,485	42,275	418,760
Additions	11,748	5,825	17,573
Disposals	-	-	-
<b>At 31st March 2025</b>	<b>388,233</b>	<b>48,100</b>	<b>436,333</b>
<b>Depreciation</b>			
At 1st April 2024	84,191	36,067	120,258
Charge for year	7,647	2,987	10,634
Released on disposals	-	-	-
<b>At 31st March 2025</b>	<b>91,838</b>	<b>39,054</b>	<b>130,892</b>
<b>Net book value</b>			
<b>At 31st March 2025</b>	<b>296,395</b>	<b>9,046</b>	<b>305,441</b>
At 1st April 2024	292,294	6,208	275,237

<b>9. Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
Debtors	2,108	3,484
Prepayments	646	445
	<b>2,754</b>	<b>3,929</b>

<b>10. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Creditors	2,410	690
Accrued expenses	2,661	3,622
	<b>5,071</b>	<b>4,312</b>

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2025**

<b>11. Creditors: amounts falling due after more than one year</b>	<b>2025</b>	2024
		£
Mortgage	<b>55,096</b>	61,541
Less: amounts falling due within one year	<b>(4,459)</b>	(6,445)
	<b>50,637</b>	55,096

The mortgage is due to Kingdom Bank Ltd and is secured on Elohim Christian 4,460 Church, Newbold Road, Barlestone, Nuneaton. The mortgage term is 30 years and matures in 2039. Monthly repayments of £492 are being paid at an interest rate of 7.00%.

**12. Analysis of net assets among funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible Fixed Assets	305,441		<b>305,441</b>
Cash at bank	46,877	55,221	<b>102,098</b>
Other current assets	2,699	55	<b>2,754</b>
Current liabilities	(3,848)	(1,223)	<b>(5,071)</b>
Creditors of more than one year	(50,637)		<b>(50,637)</b>
	300,532	54,053	<b>354,585</b>

**ELOHIM CHURCH**

England & Wales - Charity number 1072823

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# Accounts

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**Report and Financial Statements  
For the year ended 31<sup>st</sup> March 2024**

**Registered Charity number: 1072823**

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**Elohim Christian Church**

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# Elohim Christian Church

## Report of the Trustees For the year ended 31<sup>st</sup> March 2024

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- Food Pantry set up to supply emergency food parcels as and when needed to people referred to us by local authority officers and other charities. During the year 33 families were supported with emergency food hampers.
- Grants were received from Severn Trent Community Fund, Leicestershire County Council, Rural Community Council and Hinckley and Bosworth Borough Council totalling £55,105.
- A Storehouse has been built for the storage of food needed to provide holiday food hampers and emergency food hampers. This was funded from the Severn Trent grant.
- The Household Support Fund grant from Leicestershire County Council was used to purchase food for food hampers.
- Warm welcome scheme provided for local residents who are adversely affected by the cost of living crisis, by providing a warm room and hot drinks and snacks.

# Elohim Christian Church

## Report of the Trustees For the year ended 31<sup>st</sup> March 2024

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The trustees confirm that they have paid due regard to Charity Commission guidance on public benefit in deciding what activities to undertake.

### Financial review

The net income for the year amounted to £923 (2023: net income £651). The net book value of fixed assets less the outstanding mortgage is shown in a fixed assets fund, in order to better represent the reserves breakdown. At 31<sup>st</sup> March 2024 the unrestricted funds carried forward £235,335 (2023: £235,335). The net income from restricted funds was £34,776 (2023: £4,889). The balance on restricted funds after transfers amounts to £66,545 (2023: £64,064).

Volunteers make a huge contribution to the work of the charity and their work is much appreciated.

### Reserves policy

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient to cover the general overhead expenses and salary costs not specifically funded by external agencies, of £4,600. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would then be necessary to consider how the funding would be replaced or activities changed. The amount of 'free' reserves at 31<sup>st</sup> March 2024 amounts to £30,112 and is equivalent to approximately 6.5 months overhead expenditure not specifically funded and excluding depreciation.

Analysis of net assets among funds are disclosed in note 12 of the financial statements.

### Future developments

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- To continue growing the Church.
- Continue accelerated mortgage repayments to reduce the mortgage term as quickly as possible
- To further develop closer links with local authorities in our area to meet the needs of rural communities.

### Trustees

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Pastor Faye Clarke  
Keith Flude  
Angus Mears  
Jamie Jordan  
Victoria Stoddart

## Elohim Christian Church

### Report of the Trustees For the year ended 31<sup>st</sup> March 2024

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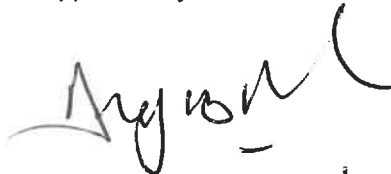
#### Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees on 4th June 2024 and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

## Independent Examiner's Report to the Trustees of Elohim Christian Church

---

I report on the accounts of Elohim Christian Church for the year ended 31<sup>st</sup> March 2024, which comprise the statement of financial activities, the balance sheet and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act); and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

Date: 26/11/2024

**Elohim Christian Church**

**Statement of Financial Activities  
For the year ended 31<sup>st</sup> March  
2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income</b>					
Donations	2	102,224	38,338	<b>140,562</b>	80,558
Income from charitable activities	3	8,581	10	<b>8,591</b>	7,819
Investment income		3,674	0	<b>3,674</b>	337
<b>Total Income</b>		<b>114,479</b>	<b>38,348</b>	<b>152,827</b>	<b>88,714</b>
<b>Expenditure</b>					
<b>Expenditure on Charitable Activities</b>					
Advancement of Christianity	4a	73,042	3,171	<b>76,213</b>	55,686
Community Outreach and Activities	4b	5,509	-	<b>5,509</b>	5,012
Support Costs	4c	34,705	401	<b>35,106</b>	27,065
Governance Costs	4d	300	-	<b>300</b>	300
<b>Total Expenditure</b>		<b>113,556</b>	<b>3,572</b>	<b>117,128</b>	<b>88,063</b>
<b>Net Income/(Expenditure)</b>		<b>923</b>	<b>34,776</b>	<b>35,699</b>	651
<b>Transfers between funds</b>		<b>27,946</b>	<b>(27,946)</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>28,669</b>	<b>6,830</b>	<b>35,699</b>	651
Total Funds Brought Forward		239,734	59,715	299,449	298,798
<b>Total Funds Carried Forward</b>		<b>268,603</b>	<b>66,545</b>	<b>335,148</b>	<b>299,449</b>

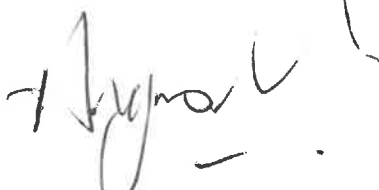
Movements on all reserves and all recognised gains and losses are shown above.  
All of the organization's operations are classed as **continuing**.

**Elohim Christian Church**

**Balance Sheet  
31<sup>st</sup> March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	298,502	271,348
<b>Current assets</b>			
Debtors	9	3,929	1,573
Cash at bank and in hand		96,596	91,681
		<u>100,525</u>	<u>93,254</u>
<b>Creditors: amounts falling due within one year</b>	10	4,312	1,485
<b>Net current assets</b>		96,213	91,769
<b>Total assets less current liabilities</b>		<u>394,715</u>	<u>363,117</u>
<b>Creditors: amounts falling due after more than one year</b>	11	59,568	63,718
<b>Net Assets</b>		<u>335,147</u>	<u>299,399</u>
<b>Funds</b>			
Unrestricted and Designated	12 a	268,603	239,685
Restricted	12 b	66,544	59,714
		<u>335,147</u>	<u>299,399</u>

Approved by the Trustees on 4th June 2024 and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

The notes form part of these financial statements

# Elohim Christian Church

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2024

### 1. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 and the Financial Reporting Standard for Smaller Entities (effective April 2015).

**a) Accounting convention**

The financial statements are prepared under the historical cost convention, and on a going concern basis.

**b) Income recognition**

Income is recognised in the period to which it relates.

**c) Expenditure**

Expenditure is accounted for as it becomes due and has been allocated to activities on a basis consistent with the use of resources.

**d) Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at their acquisition cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land and buildings	– 2% on cost
Furniture	– 25% on cost

**e) Taxation**

The activities of the charity are exempt from taxation on the net incoming resources.

**f) Pension costs**

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

**g) Funds**

Unrestricted funds are available to be used for purposes within the objects of the charity at the discretion of the trustees.

Restricted funds can only be used for specific restricted purposes within the objects of the charity. The restrictions are specified by the donor or when funds are raised for particular restricted purposes.

### 2. Donations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
General Church offerings	9,170	2,012	11,182	16,911
Gift aid donations and gift aid recovered	70,287	3,521	73,808	51,887
Other grants, donations and sponsorship	22,767	32,805	55,572	11,710
	<u>102,224</u>	<u>38,338</u>	<u>140,562</u>	<u>80,508</u>

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2024**

<b>3. Income from the charitable activities:</b>	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Just 4 kids	886	-	886	682
Food sales	7,695	11	7,706	7,137
	<u>8,581</u>	<u>11</u>	<u>8,592</u>	<u>7,819</u>
<b>4. Charitable activities</b>	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>a) Advancement of Christianity</b>				
Ministry	35,987	325	36,312	28,339
Gifts	2,279	1,888	4,167	4,058
Tithe	8,416	0	8,416	6,470
Missions and evangelism	26,360	958	27,318	16,819
	<u>73,042</u>	<u>3,171</u>	<u>76,213</u>	<u>55,686</u>
<b>b) Community outreach and activities</b>				
Youth and children's work	223	-	223	216
Adult Outreach	405	-	405	1,129
Hub Cafe	2,433	-	2,433	1,186
Just 4 kids	698	-	698	530
ID Youth	447	-	447	416
Afternoon Tea	374	-	374	678
Memory Cafe	-	-	0	15
Lite Bite Lunch	929	-	929	842
	<u>5,509</u>	<u>-</u>	<u>5,509</u>	<u>5,012</u>
<b>c) Support costs</b>				
Building overheads	13,228	94	13,322	8,240
Depreciation	9,131	-	9,131	8,095
Mortgage interest	4,713	-	4,713	3,939
Administration	7,633	307	7,940	6,792
	<u>34,705</u>	<u>401</u>	<u>35,106</u>	<u>27,066</u>
<b>d) Governance Costs</b>				
Independent Examination	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
<b>5 Net Income</b>			<b>2024</b>	<b>2023</b>
The net incoming resources are stated after charging:				
Independent Examiners Fees			300	300
Depreciation			9,131	8,095

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2024**

<b>6. Staff costs</b>	<b>2024</b>	2023
	£	£
Wages and salaries	40,854	30,839
Pension costs	947	692
	<b>41,801</b>	<b>31,531</b>

The average full time equivalent number of employees was as follows:

	<b>2024</b>	2023
Ministry	0.85	0.7
Administration and support	0.4	0.3

**7. Transactions with trustees and related parties**

F. Clarke, trustee, was paid a salary of £31,560 (2023: £25,691) and pension contributions were made of £947 (2023: £692)

Expenses amounting to £2,299 (2023: £1,442) were reimbursed to trustees during the year.

**8. Tangible fixed assets**

	Freehold Property £	Furniture £	Total £
<b>Cost</b>			
At 1st April 2023	344,631	37,843	382,474
Additions	31,854	4,432	36,286
Disposals	-	-	-
<b>At 31st March 2024</b>	<b>376,485</b>	<b>42,275</b>	<b>418,760</b>
<b>Depreciation</b>			
At 1st April 2023	76,980	34,147	111,127
Charge for year	7,211	1,920	9,131
Released on disposals	-	-	-
<b>At 31st March 2024</b>	<b>84,191</b>	<b>36,067</b>	<b>120,258</b>
<b>Net book value</b>			
<b>At 31st March 2024</b>	<b>292,294</b>	<b>6,208</b>	<b>275,237</b>
At 1st April 2023	267,651	3,697	271,348

<b>9. Debtors</b>	<b>2024</b>	2023
	£	£
Debtors	3,484	1,014
Prepayments	445	559
	<b>3,929</b>	<b>1,573</b>

<b>10. Creditors: amounts falling due within one year</b>	<b>2024</b>	2023
	£	£
Creditors	690	758
Accrued expenses	3,622	300
	<b>4,312</b>	<b>1,058</b>

## Elohim Christian Church

### Notes to the Financial Statements (continued) For the year ended 31<sup>st</sup> March 2024

11. Creditors: amounts falling due after more than one year	2024	2023
		£
Mortgage	61,541	63,718
Less: amounts falling due within one year	(6,445)	(2,177)
	55,096	61,541

The mortgage is due to Kingdom Bank Ltd and is secured on Elohim Christian Church, Newbold Road, Barlestone, Nuneaton. The mortgage term is 30 years and matures in 2039. Monthly repayments of £543 are being paid at an interest rate of 7.75%.

#### 12. Analysis of net assets among funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	298,502		298,502
Cash at bank	30,112	66,484	96,596
Other current assets	3,869	60	3,929
Current liabilities	(4,312)		(4,312)
Creditors of more than one year	(59,568)		(59,568)
	268,603	66,544	335,147

**ELOHIM CHURCH**

England & Wales - Charity number 1072823

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# Accounts

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**Report and Financial Statements  
For the year ended 31<sup>st</sup> March 2023**

**Registered Charity number: 1072823**

Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

**Elohim Christian Church**  
**Report and Financial Statements**  
**For the year ended 14 April 2022**

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Report of the Trustees	1 – 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

# Elohim Christian Church

## Report of the Trustees For the year ended 31<sup>st</sup> March 2023

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The Trustees present their report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023

### Organisational structure

Elohim Christian Church is constituted by a Declaration of Trust dated 22 August 1998 and is a registered charity, No. 1072823. Elohim Christian Church is a church which is affiliated to Kingdom Faith Church.

### Governance and Management

The trustees are appointed by the church leadership team to oversee the work of the church. The trustees meet on a bi monthly basis and are supported by the pastor who is responsible for leading the pastoral work of the church, the employed staff and volunteers. The trustee body aims to have a broad range of skills represented, in particular Christian doctrine, finance and working with charities.

### Objectives and activities

Our primary aim and objective is to live by faith, to honour God and others, to live generously and to serve gladly! These aims and objectives are lived and outworked with a view to fulfilling and advancing the call of the church to make Jesus known and lead people into a growing relationship with Him.

Clearly, as a church our gathering together to worship God, being strengthened by the preaching of the Bible, encouraging one another, and making way for those wishing to explore faith is of the utmost importance to us. In addition to our gathering together for Sunday services, these elements are also implemented through a number of groups and ministries; to mention them all would cause this report to be longer than intended, so these are a few of the activities that take place:

- Lunch Club provides a much loved and needed service to the elderly and less mobile in our community.
- The Hub Cafe offers a place for all ages to meet and enjoy drinks, snacks and light meals, along with toys for toddlers.
- Afternoon Tea Takeaway initiative is open to all age groups.
- Identified Youth Ministry continues to offer an excellent standard of youth work across our area. The training and releasing of young leaders is a hallmark of the work.
- Just for Kids children's ministry offers a number of exciting opportunities to primary aged children, such as holiday clubs, and special events to ensure children have a fantastic time learning about how special they are to God, and that – with God's help – they can make a real difference in their world, despite being young!
- Overseas mission through Walk a Mile in MyShoes continues to support orphans in Uganda and the church plant in Kokkoa and children's work in Masindi.

### Achievements and Performance

- Provided food for children during summer, Christmas and Easter holidays who would normally have received free school meals. 70 families supported at Christmas and 65 families supported at Easter.
- Food Pantry set up to supply emergency food parcels as and when needed to people referred to us by local authority officers and other charities.
- Warm welcome scheme provided for local residents who were adversely affected by the cost of living crisis, by providing a warm room and hot drinks and snacks.
- Ukraine support meetings launched to support Ukrainian refugees and their host families together with Hinckley and Bosworth Borough Council officers. Food parcels were supplied to Ukrainian families as and when needed.

**Elohim Christian Church**  
**Report of the Trustees**  
**For the year ended 31<sup>st</sup> March**  
**2023**

---

The trustees confirm that they have paid due regard to Charity Commission guidance on public benefit in deciding what activities to undertake.

**Financial review**

The net income for the year amounted to £601 (2022: net income £6,560). The net book value of fixed assets less the outstanding mortgage is shown in a fixed assets fund, in order to better represent the reserves breakdown. At 31<sup>st</sup> March 2023 the unrestricted funds carried forward £235,335 (2022: £235,688). The net income from restricted funds was £4,889 (2022: £1,470). The balance on restricted funds after transfers amounts to £64,064 (2022: £63,110).

Volunteers make a huge contribution to the work of the charity and their work is much appreciated.

**Reserves policy**

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient to cover the general overhead expenses and salary costs not specifically funded by external agencies, of £3,900. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would then be necessary to consider how the funding would be replaced or activities changed. The amount of 'free' reserves at 31<sup>st</sup> March 2023 amounts to £32,055 and is equivalent to approximately 8 months overhead expenditure not specifically funded and excluding depreciation.

Analysis of net assets among funds are disclosed in note 12 of the financial statements.

**Future developments**

- Continue to build upon community based initiatives started during the pandemic.
- To continue growing the Church.
- Continue accelerated mortgage repayments to reduce the mortgage term as quickly as possible
- To further develop closer links with local authorities in our area to meet the needs of rural communities.

**Trustees**

The trustees holding office during the whole year unless otherwise stated were as follows:

Pastor Faye Clarke  
Keith Flude  
Angus Mears  
Jamie Jordan  
Victoria Stoddart

## Elohim Christian Church

### Report of the Trustees For the year ended 31<sup>st</sup> March 2023

---

#### Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees on 30<sup>th</sup> April 2023 and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

## Independent Examiner's Report to the Trustees of Elohim Christian Church

---

I report on the accounts of Elohim Christian Church for the year ended 31<sup>st</sup> March 2023, which comprise the statement of financial activities, the balance sheet and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act); and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

Date:

07/07/2023

## Elohim Christian Church

### Statement of Financial Activities For the year ended 31<sup>st</sup> March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Income</b>					
Donations	2	65,975	14,533	80,508	71,264
Income from charitable activities	3	7,810	9	7,819	5,472
Investment income		337	0	337	8
<b>Total Income</b>		<b>74,122</b>	<b>14,542</b>	<b>88,664</b>	<b>76,744</b>
<b>Expenditure</b>					
<b>Expenditure on Charitable Activities</b>					
Advancement of Christianity	4a	46,063	9,623	55,686	40,482
Community Outreach and Activities	4b	4,985	27	5,012	4,502
Support Costs	4c	27,062	3	27,065	25,900
Governance Costs	4d	300	-	300	300
<b>Total Expenditure</b>		<b>78,410</b>	<b>9,653</b>	<b>88,063</b>	<b>70,184</b>
<b>Net Income/(Expenditure)</b>		<b>(4,288)</b>	<b>4,889</b>	<b>601</b>	<b>6,560</b>
<b>Transfers between funds</b>		<b>3,935</b>	<b>(3,935)</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>(353)</b>	<b>954</b>	<b>601</b>	<b>6,560</b>
Total Funds Brought Forward		235,687	63,110	298,797	292,237
<b>Total Funds Carried Forward</b>		<b>235,335</b>	<b>64,064</b>	<b>299,399</b>	<b>298,797</b>

Movements on all reserves and all recognised gains and losses are shown above.  
All of the organization's operations are classed as **continuing**.

Elohim Christian Church

Balance Sheet  
31<sup>st</sup> March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	271,348	275,237
<b>Current assets</b>			
Debtors	9	1,573	1,421
Cash at bank and in hand		91,681	95,517
		<u>93,254</u>	<u>96,938</u>
<b>Creditors: amounts falling due within one year</b>	10	1,485	2,897
<b>Net current assets</b>		<u>91,769</u>	<u>94,041</u>
<b>Total assets less current liabilities</b>		<u>363,117</u>	<u>369,278</u>
<b>Creditors: amounts falling due after more than one year</b>	11	63,718	70,480
<b>Net Assets</b>		<u>299,399</u>	<u>298,798</u>
<b>Funds</b>			
Unrestricted and Designated	12 a	239,685	235,688
Restricted	12 b	59,714	63,110
		<u>299,399</u>	<u>298,798</u>

Approved by the Trustees on 30th April 2023 and signed on their behalf by



Angus Mears

Chair of the Trustees

# Elohim Christian Church

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2023

### 1. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 and the Financial Reporting Standard for Smaller Entities (effective April 2015).

**a) Accounting convention**

The financial statements are prepared under the historical cost convention, and on a going concern basis.

**b) Income recognition**

Income is recognised in the period to which it relates.

**c) Expenditure**

Expenditure is accounted for as it becomes due and has been allocated to activities on a basis consistent with the use of resources.

**d) Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at their acquisition cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land and buildings	– 2% on cost
Furniture	– 25% on cost

**e) Taxation**

The activities of the charity are exempt from taxation on the net incoming resources.

**f) Pension costs**

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

**g) Funds**

Unrestricted funds are available to be used for purposes within the objects of the charity at the discretion of the trustees.

Restricted funds can only be used for specific restricted purposes within the objects of the charity. The restrictions are specified by the donor or when funds are raised for particular restricted purposes.

### 2. Donations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
General Church offerings	16,341	570	16,911	10,111
Gift aid donations and gift aid recovered	48,461	3,426	51,887	49,841
Other grants, donations and sponsorship	1,173	10,537	11,710	11,312
	<u>65,975</u>	<u>14,533</u>	<u>80,508</u>	<u>71,264</u>

Elohim Christian Church

Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2023

3. Income from the charitable activities:	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Just 4 kids	682	-	682	90
Food sales	7,128	9	7,137	5,382
	<u>7,810</u>	<u>9</u>	<u>7,819</u>	<u>5,472</u>
4. Charitable activities	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>a) Advancement of Christianity</b>				
Ministry	22,945	5,394	28,339	26,809
Gifts	3,135	923	4,058	4,680
Tithe	6,470	0	6,470	6,180
Missions and evangelism	13,513	3,306	16,819	2,813
	<u>46,063</u>	<u>9,623</u>	<u>55,686</u>	<u>40,482</u>
<b>b) Community outreach and activities</b>				
Youth and children's work	204	12	216	400
Adult Outreach	1,129	-	1,129	644
Hub Cafe	1,186	-	1,186	1,323
Just 4 kids	530	-	530	265
ID Youth	416	-	416	-
Afternoon Tea	678	-	678	1,142
Memory Cafe	-	15	15	172
Lite Bite Lunch	842	-	842	556
	<u>4,985</u>	<u>27</u>	<u>5,012</u>	<u>4,502</u>
<b>c) Support costs</b>				
Building overheads	9,399	-	9,399	6,345
Depreciation	8,095	-	8,095	7,829
Mortgage interest	3,939	-	3,939	3,857
Administration	5,630	3	5,633	6,869
	<u>27,063</u>	<u>3</u>	<u>27,066</u>	<u>24,900</u>
<b>d) Governance Costs</b>				
Independent Examination	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
<b>5 Net Income</b>			<b>2023</b>	<b>2022</b>
The net incoming resources are stated after charging:				
Independent Examiners Fees			<b>300</b>	300
Depreciation			<b>8,095</b>	7,829

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2023**

<b>6. Staff costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	30,839	20,475
Pension costs	692	499
	<b>31,531</b>	<b>20,974</b>

The average full time equivalent number of employees was as follows:

	<b>2023</b>	<b>2022</b>
Ministry	0.7	0.6
Administration and support	0.3	0.4

**7. Transactions with trustees and related parties**

F. Clarke, trustee, was paid a salary of £25,691 (2022: £21,923) and pension contributions were made of £692 (2022: £580)

Expenses amounting to £1,442 (2022: £151) were reimbursed to trustees during the year.

**8. Tangible fixed assets**

	<b>Freehold Property £</b>	<b>Furniture £</b>	<b>Total £</b>
<b>Cost</b>			
At 15 April 2022	343,246	35,023	378,269
Additions	1,385	2,820	4,205
Disposals	-	-	-
<b>At 31 March 2023</b>	<b>344,631</b>	<b>37,843</b>	<b>382,474</b>
<b>Depreciation</b>			
At 15 April 2022	70,101	32,931	103,032
Charge for year	6,879	1,216	8,095
Released on disposals	-	-	-
<b>At 31 March 2023</b>	<b>76,980</b>	<b>34,147</b>	<b>111,127</b>
<b>Net book value</b>			
<b>At 31 March 2023</b>	<b>267,651</b>	<b>3,696</b>	<b>271,347</b>
At 14 April 2022	273,145	2,092	275,237

<b>9. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors	1,014	1,131
Prepayments	559	290
	<b>1,573</b>	<b>1,421</b>

<b>10. Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Creditors	758	1,135
Accrued expenses	300	300
	<b>1,058</b>	<b>1,435</b>

**Elohim Christian Church**

**Notes to the Financial Statements (continued)  
For the year ended 31<sup>st</sup> March 2023**

<b>11. Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
		£
Mortgage	<b>63,718</b>	70,631
Less: amounts falling due within one year	<b>(2,177)</b>	(3,846)
	<b>61,541</b>	66,785

The mortgage is due to Kingdom Bank Ltd and is secured on Elohim Christian Church, Newbold Road, Barlestone, Nuneaton. The mortgage term is 30 years and matures in 2039. Monthly repayments of £546 are being paid at an interest rate of 6.75%

**12. Analysis of net assets among funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible Fixed Assets	271,348		<b>271,348</b>
Cash at bank	31,596	60,085	<b>91,681</b>
Other current assets	1,517	56	<b>1,573</b>
Current liabilities	(1,058)	(427)	<b>(1,485)</b>
Creditors of more than one year	(63,718)		<b>(63,718)</b>
	<b>239,685</b>	<b>59,714</b>	<b>299,399</b>

**ELOHIM CHURCH**

England & Wales - Charity number 1072823

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# Accounts

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**Report and Financial Statements  
For the year ended 14 April 2022**

**Registered Charity number: 1072823**

Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

**Elohim Christian Church**  
**Report and Financial Statements**  
**For the year ended 14 April 2022**

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Statement of Financial Activities	5
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**Elohim Christian Church**  
**Report of the Trustees**  
**For the year ended 14 April 2022**

---

The Trustees present their report together with the financial statements of the charity for the year ended 14 April 2021.

**Organisational structure**

Elohim Christian Church is constituted by a Declaration of Trust dated 22 August 1998 and is a registered charity, No. 1072823. Elohim Christian Church is a church which is affiliated to Kingdom Faith Church.

**Governance and Management**

The trustees are appointed by the church leadership team to oversee the work of the church. The trustees meet on a bi monthly basis and are supported by the pastor who is responsible for leading the pastoral work of the church, the employed staff and volunteers. The trustee body aims to have a broad range of skills represented, in particular Christian doctrine, finance and working with charities.

**Objectives and activities**

Our primary aim and objective is to live by faith, to honour God and others, to live generously and to serve gladly! These aims and objectives are lived and outworked with a view to fulfilling and advancing the call of the church to make Jesus known and lead people into a growing relationship with Him.

Clearly, as a church our gathering together to worship God, being strengthened by the preaching of the Bible, encouraging one another, and making way for those wishing to explore faith is of the utmost importance to us. In addition to our gathering together for Sunday services, these elements are also implemented through a number of groups and ministries; to mention them all would cause this report to be longer than intended, so these are a few of the activities that take place:

- Lunch Club provides a much loved and needed service to the elderly and less mobile in our community.
- The Hub Cafe offers a place for all ages to meet and enjoy drinks, snacks and light meals, along with toys for toddlers.
- Afternoon Tea Takeaway initiative is open to all age groups.
- Identified Youth Ministry continues to offer an excellent standard of youth work across our area. The training and releasing of young leaders is a hallmark of the work.
- Just for Kids children's ministry offers a number of exciting opportunities to primary aged children, such as holiday clubs, and special events to ensure children have a fantastic time learning about how special they are to God, and that – with God's help – they can make a real difference in their world, despite being young!
- Overseas mission through Walk a Mile in My Shoes continues to support orphans in Uganda and the church plant in Kokkoa and children's work in Masindi.

**Achievements and Performance**

- Love your Neighbour scheme in conjunction with all the Barlestone Churches and Barlestone Parish Council continued to assist elderly and vulnerable people with shopping, prescription collection, dog walking etc during the coronavirus pandemic. As noted last year this work was partially supported by a grant of £4,500 from Leicestershire County Council in March 2021 for 3 months.
- Rending of courtyard walls and car park wall at a cost of £7,230.
- Reopened Hub Café and Lunch Club following the pandemic.
- Reopened Church for in person services and continued online services.
- Installed CCTV cameras in car park and Video Doorbell at the front door at a cost of £1,170.
- Provided food for children during summer, Christmas, New Year and Easter holidays who would normally have received free school meals.
- The Trustees agreed to alter the year end date from 14<sup>th</sup> April to 31<sup>st</sup> March.

The trustees confirm that they have paid due regard to Charity Commission guidance on public benefit in deciding what activities to undertake.

**Elohim Christian Church**  
**Report of the Trustees**  
**For the year ended 14 April 2022**

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**Financial review**

The net income for the year amounted to £6,650 (2021: net income £26,638). The net book value of fixed assets less the outstanding mortgage is shown in a fixed assets fund, in order to better represent the reserves breakdown. At 31st March 2022 the unrestricted funds carried forward £235,688 (2021: £231,094). The net income from restricted funds was £1,470 (2021: net expenditure £305). The balance on restricted funds after transfers amounts to £63,110 (2021: £57,632).

Volunteers make a huge contribution to the work of the charity and their work is much appreciated.

**Reserves policy**

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient to cover the general overhead expenses and salary costs not specifically funded by external agencies, of £3,000. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would then be necessary to consider how the funding would be replaced or activities changed. The amount of 'free' reserves at 31<sup>st</sup> March 2022 amounts to £28,469 and is equivalent to approximately 9½ months overhead expenditure not specifically funded and excluding depreciation.

Analysis of net assets among funds are disclosed in note 12 of the financial statements.

**Future developments**

- Start Stay and Play mums and tots.
- Start Memory Café for dementia sufferers and their carers.
- Continue to build upon community based initiatives started during the pandemic.
- To continue growing the Church.
- Accelerated mortgage repayments to reduce the mortgage term as quickly as possible
- To continue to develop closer links with Local authorities to meet the needs of rural communities.

**Trustees**

The trustees holding office during the whole year unless otherwise stated were as follows:

Pastor Faye Clarke  
Keith Flude  
Angus Mears  
Jamie Jordan  
Victoria Stoddart

## Elohim Christian Church

### Report of the Trustees For the year ended 14 April 2022

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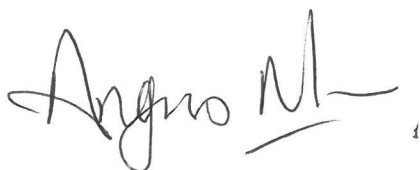
#### Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees on 7th September 2022 and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

# Independent Examiner's Report to the Trustees of Elohim Christian Church

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I report on the accounts of Elohim Christian Church for the year ended 14 April 2022, which comprise the statement of financial activities, the balance sheet and the related notes.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act); and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

Date: 14/12/2022

Elohim Christian Church

Statement of Financial Activities  
For the year ended 14 April 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations	2	61,099	10,165	71,264	85,238
Income from charitable activities	3	5,434	38	5,472	2,642
Investment income		8	0	8	145
<b>Total Income</b>		<b>66,541</b>	<b>10,203</b>	<b>76,744</b>	<b>88,025</b>
<b>Expenditure</b>					
<b>Expenditure on Charitable Activities</b>					
Advancement of Christianity	4a	32,980	7,502	40,482	37,730
Community Outreach and Activities	4b	4,330	172	4,502	2,481
Support Costs	4c	23,841	1,059	24,900	20,876
Governance Costs	4d	300	-	300	300
<b>Total Expenditure</b>		<b>61,451</b>	<b>8,733</b>	<b>70,184</b>	<b>61,387</b>
<b>Net Income/(Expenditure)</b>		<b>5,090</b>	<b>1,470</b>	<b>6,560</b>	<b>26,638</b>
Total Funds Brought Forward		230,844	61,551	292,395	265,757
<b>Total Funds Carried Forward</b>		<b>235,934</b>	<b>63,021</b>	<b>298,955</b>	<b>265,757</b>

Movements on all reserves and all recognised gains and losses are shown above.  
All of the organization's operations are classed as **continuing**.

# Elohim Christian Church

## Balance Sheet

14 April 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	275,237	270,262
<b>Current assets</b>			
Debtors	9	1,421	5,114
Cash at bank and in hand		95,517	91,348
		<u>96,938</u>	<u>96,462</u>
<b>Creditors: amounts falling due within one year</b>	10	2,897	1,394
<b>Net current assets</b>		<u>94,041</u>	<u>95,068</u>
<b>Total assets less current liabilities</b>		<u>369,278</u>	<u>365,330</u>
<b>Creditors: amounts falling due after more than one year</b>	11	70,480	73,085
<b>Net Assets</b>		<u>298,798</u>	<u>292,245</u>
<b>Funds</b>			
Unrestricted and Designated	12 a	235,688	231,095
Restricted	12 b	63,110	61,150
		<u>298,798</u>	<u>292,245</u>

Approved by the Trustees on 7th September 2022 and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

The notes form part of these financial statements

# Elohim Christian Church

## Notes to the Financial Statements For the year ended 14 April 2022

### 3. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 and the Financial Reporting Standard for Smaller Entities (effective April 2015).

**a) Accounting convention**

The financial statements are prepared under the historical cost convention, and on a going concern basis.

**b) Income recognition**

Income is recognised in the period to which it relates.

**c) Expenditure**

Expenditure is accounted for as it becomes due and has been allocated to activities on a basis consistent with the use of resources.

**d) Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at their acquisition cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land and buildings	– 2% on cost
Furniture	– 25% on cost

**e) Taxation**

The activities of the charity are exempt from taxation on the net incoming resources.

**f) Pension costs**

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

**g) Funds**

Unrestricted funds are available to be used for purposes within the objects of the charity at the discretion of the trustees.

Restricted funds can only be used for specific restricted purposes within the objects of the charity. The restrictions are specified by the donor or when funds are raised for particular restricted purposes.

4. Donations	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
General Church offerings	10,036	75	10,111	28,766
Gift aid donations and gift aid recovered	47,615	2,226	49,841	41,979
Other grants, donations and sponsorship	3,448	7,864	11,312	14,493
	<u>61,099</u>	<u>10,165</u>	<u>71,264</u>	<u>85,238</u>

Elohim Christian Church

Notes to the Financial Statements (continued)  
For the year ended 14 April 2022

3. Income from the charitable activities:	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Just 4 kids	90	-	90	60
Food sales	5,344	38	5,382	2,582
	<u>5,434</u>	<u>38</u>	<u>5,472</u>	<u>2,642</u>
4. Charitable activities	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>a) Advancement of Christianity</b>				
Ministry	22,945	3,864	26,809	24,864
Gifts	3,855	825	4,680	3,631
Tithe	6,180	0	6,180	6,785
Missions and evangelism	0	2,813	2,813	2,450
	<u>32,980</u>	<u>7,502</u>	<u>40,482</u>	<u>37,730</u>
<b>b) Community outreach and activities</b>				
Youth and children's work	400	-	400	68
Adult Outreach	644	-	644	789
Hub Cafe	1,323	-	1,323	378
Just 4 kids	265	-	265	230
Main event	0	-	0	0
Afternoon Tea	1,142	-	1,142	987
Memory Cafe	0	172	172	0
Lite Bite Lunch	556	-	556	29
	<u>4,330</u>	<u>172</u>	<u>4,502</u>	<u>2,481</u>
<b>c) Support costs</b>				
Building overheads	5,300	1,045	6,345	3,581
Depreciation	7,829	-	7,829	7,597
Mortgage interest	3,857	-	3,857	4,135
Administration	6,855	14	6,869	6,882
	<u>23,841</u>	<u>1,059</u>	<u>24,900</u>	<u>22,195</u>
<b>d) Governance Costs</b>				
Independent Examination	300	-	300	300
	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>
<b>5 Net Income</b>			<b>2022</b>	<b>2021</b>
The net incoming resources are stated after charging:				
Independent Examiners Fees			<b>300</b>	300
Depreciation			<b>7,829</b>	7,597

Elohim Christian Church

Notes to the Financial Statements (continued)  
For the year ended 14 April 2022

6. Staff costs	2022	2021
	£	£
Wages and salaries	21,923	20,475
Pension costs	580	499
	<u>22,503</u>	<u>20,974</u>

The average full time equivalent number of employees was as follows:

	2022	2021
Ministry	0.7	0.6
Administration and support	0.3	0.4

**7. Transactions with trustees and related parties**

F. Clarke, trustee, was paid a salary of £21,923 (2021: £20,475) and pension contributions were made of £580 (2021: £499)

Expenses amounting to £151 (2021: £151) were reimbursed to trustees during the year.

**8. Tangible fixed assets**

	Freehold Property £	Furniture £	Total £
<b>Cost</b>			
At 15 April 2020	316,500	32,667	349,167
Additions	15,142	1,156	16,298
Disposals	-	-	-
<b>At 14 April 2022</b>	<u>331,642</u>	<u>33,823</u>	<u>365,465</u>
<b>Depreciation</b>			
At 15 April 2020	56,871	30,735	87,606
Charge for year	6,481	1,116	7,597
Released on disposals	-	-	-
<b>At 14 April 2022</b>	<u>63,352</u>	<u>31,851</u>	<u>95,203</u>
<b>Net book value</b>			
<b>At 14 April 2022</b>	<u>268,290</u>	<u>1,972</u>	<u>270,262</u>
At 14 April 2021	<u>259,629</u>	<u>1,370</u>	<u>260,999</u>

9. Debtors	2022	2021
	£	£
Debtors	1,131	362
Prepayments	290	252
	<u>1,421</u>	<u>614</u>

10. Creditors: amounts falling due within one year	2022	2021
	£	£
Creditors	1,135	5
Accrued expenses	300	300
	<u>1,435</u>	<u>305</u>

## Elohim Christian Church

### Notes to the Financial Statements (continued) For the year ended 14 April 2022

11. Creditors: amounts falling due after more than one year	2022	2021
		£
Mortgage	70,631	73,085
Less: amounts falling due within one year	(3,846)	(2,454)
	66,785	70,631

The mortgage is due to Kingdom Bank Ltd and is secured on Elohim Christian Church, Newbold Road, Barlestone, Nuneaton. The mortgage term is 30 years and matures in 2039. Monthly repayments of £538 are being paid at an interest rate of 5.5%

12. Analysis of net assets among funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	275,237		275,237
Cash at bank	31,004	63,051	95,517
Other current assets	1,362	59	1,421
Current liabilities	(2,897)		(2,897)
Creditors of more than one year	(70,480)		(70,480)
	235,688	63,110	298,798

**ELOHIM CHURCH**

England & Wales - Charity number 1072823

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# Accounts

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**Report and Financial Statements  
For the year ended 14 April 2021**

**Registered Charity number: 1072823**

Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

**Elohim Christian Church**  
**Report and Financial Statements**  
**For the year ended 14 April 2021**

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# Elohim Christian Church

## Report of the Trustees For the year ended 14 April 2021

The Trustees present their report together with the financial statements of the charity for the year ended 14 April 2021.

### Organisational structure

Elohim Christian Church is constituted by a Declaration of Trust dated 22 August 1998 and is a registered charity, No. 1072823. Elohim Christian Church is a church which is affiliated to Kingdom Faith Church.

### Governance and Management

The trustees are appointed by the church leadership team to oversee the work of the church. The trustees meet on a bi monthly basis and are supported by the pastor who is responsible for leading the pastoral work of the church, the employed staff and volunteers. The trustee body aims to have a broad range of skills represented, in particular Christian doctrine, finance and working with charities.

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Our primary aim and objective is to live by faith, to honour God and others, to live generously and to serve gladly! These aims and objectives are lived and outworked with a view to fulfilling and advancing the call of the church to make Jesus known and lead people into a growing relationship with Him.

Clearly, as a church our gathering together to worship God, being strengthened by the preaching of the Bible, encouraging one another, and making way for those wishing to explore faith is of the utmost importance to us. In addition to our gathering together for Sunday services, these elements are also implemented through a number of groups and ministries; to mention them all would cause this report to be longer than intended, so these are a few of the activities that take place:

- Lunch Club provides a much loved and needed service to the elderly and less mobile in our community.
- The Hub Cafe offers a place for all ages to meet and enjoy drinks, snacks and light meals, along with a range of activities for toddlers.
- Afternoon Tea Takeaway is a new initiative to replace Afternoon Tea during Lockdown and is open to all age groups.
- Identified Youth Ministry continues to offer an excellent standard of youth work across our area. The training and releasing of young leaders is a hallmark of the work. Identified also provides and only youth club style facility in the area.
- Just for Kids children's ministry offers a number of exciting opportunities to primary aged children. Sunday mornings, an after-school club, holiday clubs, and special events ensure children have a fantastic time learning about how special they are to God, and that – with God's help – they can make a real difference in their world, despite being young!
- Overseas mission through Walk a Mile in My Shoes continues to support orphans in Uganda and the church plant in Kokkoa and children's work in Masindi.

### Achievements and Performance

- The ramp to the Annex and the main room carpet replaced at a cost of £6,438
- Grant of £2,800 was received from Hinckley and Bosworth Borough Council towards the above ramp and carpet costs.
- Roof repairs to the flat roof above the Main Room and to the roof above the offices and bathroom were carried out at a cost of £8,704
- Love your Neighbour scheme launched in March 2020 in conjunction with all the Barlestone Churches and Barlestone Parish Council. The aim is to create a team of volunteers to assist elderly and vulnerable people with shopping, prescription collection, dog walking etc during the coronavirus pandemic.
- A further grant of £4,500 was received towards the running costs of the above scheme for 3 months from Leicestershire County Council in March 2021

The trustees confirm that they have paid due regard to Charity Commission guidance on public benefit in deciding what activities to undertake.

# Elohim Christian Church

## Report of the Trustees For the year ended 14 April 2021

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### Financial review

The net income for the year amounted to £26,638 (2020: net income £5,673). The net book value of fixed assets less the outstanding mortgage is shown in a fixed assets fund, in order to better represent the reserves breakdown. At 14 April 2021 the unrestricted funds carried forward £231,094 (2020: £207,647). The net expenditure from restricted funds was £305 (2020: net income £1,283). The balance on restricted funds after transfers amounts to £57,632 (2020: £57,937).

Volunteers make a huge contribution to the work of the charity and their work is much appreciated.

### Reserves policy

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient to cover the general overhead expenses and salary costs not specifically funded by external agencies, of £3,000. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would then be necessary to consider how the funding would be replaced or activities changed. The amount of 'free' reserves at 14 April 2021 amounts to £33,917 and is equivalent to approximately 11 months overhead expenditure not specifically funded and excluding depreciation.

Analysis of net assets among funds are disclosed in note 12 of the financial statements.

### Future developments

- Rendering of courtyard walls and car park wall.
- Reopen Hub Café and Lunch Club following the pandemic.
- Reopen Church for in person services and also continue online services.
- Provide food for children during school holidays who would normally receive free school meals.
- Start Stay and Play mums and tots.
- Install CCTV cameras in car park.
- Continue to build upon community based initiatives started during the pandemic.
- To continue growing the Church.

### Trustees

The trustees holding office during the whole year unless otherwise stated were as follows:

Pastor Faye Clarke  
Keith Flude  
Angus Mears  
Jamie Jordan

## Elohim Christian Church

### Report of the Trustees For the year ended 14 April 2021

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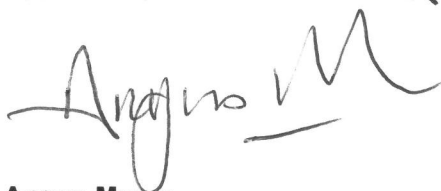
#### Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees on *9th September 2021* and signed on their behalf by



**Angus Mears**

**Chair of the Trustees**

# Independent Examiner's Report to the Trustees of Elohim Christian Church

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I report on the accounts of Elohim Christian Church for the year ended 14 April 2021, which comprise the statement of financial activities, the balance sheet and the related notes.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act); and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

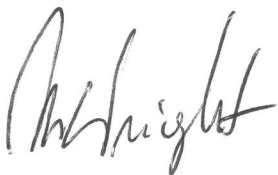
## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Working Week Limited  
2 West End  
Barlestone  
Warwickshire  
CV13 0EJ

Dated: 16/12/2021

**Elohim Christian Church**

**Statement of Financial Activities  
For the year ended 14 April 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>Income</b>					
Donations	2	69,218	16,020	<b>85,238</b>	60,849
Income from charitable activities	3	2,642	0	<b>2,642</b>	9,132
Investment income		145	0	<b>145</b>	486
<b>Total Income</b>		<b>72,005</b>	<b>16,020</b>	<b>88,025</b>	<b>70,467</b>
<b>Expenditure</b>					
<b>Expenditure on Charitable Activities</b>					
Advancement of Christianity	4a	28,570	9,160	<b>37,730</b>	36,335
Community Outreach and Activities	4b	2,481	0	<b>2,481</b>	4,662
Support Costs	4c	20,024	852	<b>20,876</b>	23,497
Governance Costs	4d	300	-	<b>300</b>	300
<b>Total Expenditure</b>		<b>51,375</b>	<b>10,012</b>	<b>61,387</b>	<b>64,794</b>
<b>Net Income/(Expenditure)</b>		<b>20,630</b>	<b>6,008</b>	<b>26,638</b>	<b>5,673</b>
Total Funds Brought Forward		<b>210,214</b>	<b>55,543</b>	<b>265,757</b>	260,084
<b>Total Funds Carried Forward</b>		<b>230,844</b>	<b>61,551</b>	<b>292,395</b>	<b>265,757</b>

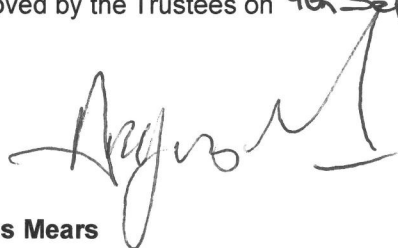
Movements on all reserves and all recognised gains and losses are shown above.  
All of the organization's operations are classed as **continuing**.

Elohim Christian Church

Balance Sheet  
14 April 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	270,262	259,174
<b>Current assets</b>			
Debtors	9	5,114	566
Cash at bank and in hand		91,348	82,819
		<u>96,462</u>	<u>83,385</u>
<b>Creditors: amounts falling due within one year</b>	10	1,394	1,563
<b>Net current assets</b>		<u>95,068</u>	<u>81,822</u>
<b>Total assets less current liabilities</b>		<u>365,330</u>	<u>340,996</u>
<b>Creditors: amounts falling due after more than one year</b>	11	73,085	75,412
<b>Net Assets</b>		<u><u>292,245</u></u>	<u><u>265,584</u></u>
<b>Funds</b>			
Unrestricted and Designated	12 a	231,095	207,647
Restricted	12 b	61,150	57,937
		<u>292,245</u>	<u>265,584</u>

Approved by the Trustees on 9th September 2021 and signed on their behalf by



Angus Mears

Chair of the Trustees

The notes form part of these financial statements

# Elohim Christian Church

## Notes to the Financial Statements For the year ended 14 April 2021

### 3. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 and the Financial Reporting Standard for Smaller Entities (effective April 2015).

**a) Accounting convention**

The financial statements are prepared under the historical cost convention, and on a going concern basis.

**b) Income recognition**

Income is recognised in the period to which it relates.

**c) Expenditure**

Expenditure is accounted for as it becomes due and has been allocated to activities on a basis consistent with the use of resources.

**d) Tangible fixed assets**

Tangible fixed assets are stated in the balance sheet at their acquisition cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land and buildings	– 2% on cost
Motor vehicles	– 25% on cost
Furniture	– 25% on cost

**e) Taxation**

The activities of the charity are exempt from taxation on the net incoming resources.

**f) Pension costs**

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

**g) Funds**

Unrestricted funds are available to be used for purposes within the objects of the charity at the discretion of the trustees.

Restricted funds can only be used for specific restricted purposes within the objects of the charity. The restrictions are specified by the donor or when funds are raised for particular restricted purposes.

### 4. Donations

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
General Church offerings	28,766	-	<b>28,766</b>	16,842
Gift aid donations and gift aid recovered	39,890	2,089	<b>41,979</b>	37,976
Other grants, donations and sponsorship	562	13,931	<b>14,493</b>	6,031
	<b>69,218</b>	<b>16,020</b>	<b>85,238</b>	69,459

Elohim Christian Church

Notes to the Financial Statements (continued)  
For the year ended 14 April 2021

3. Income from the charitable activities:	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Just 4 kids	60	-	60	1,325
Food sales	2,582	-	2,582	7,807
	2,642	-	2,642	9,132
4. Charitable activities	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>a) Advancement of Christianity</b>				
Ministry	18,681	6,183	24,864	26,130
Gifts	3,104	527	3,631	3,431
Tithe	6,785	0	6,785	5,150
Missions and evangelism	0	2,450	2,450	1,624
	28,570	9,160	37,730	36,335
<b>b) Community outreach and activities</b>				
Youth and children's work	68	-	68	332
Adult Outreach	789	-	789	250
Hub Cafe	378	-	378	1,487
Just 4 kids	230	-	230	700
Main event	0	-	0	559
Afternoon Tea	987	-	987	485
Lite Bite Lunch	29	-	29	849
	2,481	-	2,481	4,662
<b>c) Support costs</b>				
Building overheads	3,581	-	3,581	4,590
Depreciation	7,597	-	7,597	7,289
Mortgage interest	4,135	-	4,135	4,269
Administration	4,711	852	5,563	7,349
	20,024	852	20,876	23,497
<b>d) Governance Costs</b>				
Independent Examination	300	-	300	300
	300	-	300	300
<b>5 Net Income</b>			<b>2021</b>	<b>2020</b>
The net incoming resources are stated after charging:				
Independent Examiners Fees			300	300
Depreciation			7,597	7,289

Elohim Christian Church

Notes to the Financial Statements (continued)  
For the year ended 14 April 2021

<b>6. Staff costs</b>		<b>2021</b>	<b>2020</b>
		£	£
Wages and salaries		<b>20,475</b>	21,639
Social security costs		<b>0</b>	0
Pension costs		<b>499</b>	479
		<b>20,974</b>	<b>22,118</b>
The average full time equivalent number of employees was as follows:			
		<b>2021</b>	<b>2020</b>
Ministry		<b>0.6</b>	0.6
Administration and support		<b>0</b>	0.4
<b>7. Transactions with trustees and related parties</b>			
F. Clarke, trustee, was paid a salary of £20,475 (2020: £15,959) and pension contributions were made of £499 (2020: £479)			
Expenses amounting to £151 (2020: £1,704) were reimbursed to trustees during the year.			
<b>8. Tangible fixed assets</b>			
	<b>Freehold Property</b>	<b>Furniture</b>	<b>Total</b>
<b>Cost</b>	£	£	£
At 15 April 2020	316,500	32,667	<b>349,167</b>
Additions	15,142	1,156	<b>16,298</b>
Disposals	-	-	-
<b>At 14 April 2021</b>	<b>331,642</b>	<b>33,823</b>	<b>365,465</b>
<b>Depreciation</b>			
At 15 April 2020	56,871	30,735	<b>87,606</b>
Charge for year	6,481	1,116	<b>7,597</b>
Released on disposals	-	-	-
<b>At 14 April 2021</b>	<b>63,352</b>	<b>31,851</b>	<b>95,203</b>
<b>Net book value</b>			
<b>At 14 April 2021</b>	<b>268,290</b>	<b>1,972</b>	<b>270,262</b>
At 14 April 2020	259,629	1,370	260,999
<b>9. Debtors</b>		<b>2021</b>	<b>2020</b>
		£	£
Debtors		<b>362</b>	332
Prepayments		<b>252</b>	234
		<b>614</b>	<b>566</b>
<b>10. Creditors: amounts falling due within one year</b>		<b>2021</b>	<b>2020</b>
		£	£
Creditors		<b>5</b>	-
Accrued expenses		<b>300</b>	300
		<b>305</b>	<b>300</b>

## Elohim Christian Church

### Notes to the Financial Statements (continued) For the year ended 14 April 2021

11. Creditors: amounts falling due after more than one year	2021	2020
		£
Mortgage	73,085	75,412
Less: amounts falling due within one year	(2,454)	(2,327)
	<b>70,631</b>	73,085

The mortgage is due to Kingdom Bank Ltd and is secured on Elohim Christian Church, Newbold Road, Barlestone, Nuneaton. The mortgage term is 30 years and matures in 2039. Monthly repayments of £538 are being paid at an interest rate of 5.5%

#### 12. Analysis of net assets among funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	270,262	-	<b>270,262</b>
Cash at bank	33,632	57,715	<b>91,347</b>
Other current assets	590	4,524	<b>5,114</b>
Current liabilities	(305)	(1,089)	<b>(1,394)</b>
Creditors of more than one year	(73,085)	-	<b>(73,085)</b>
	<b>231,094</b>	61,150	<b>292,244</b>