

AINSDALE EVANGELICAL CHURCH TRUST

England & Wales - Charity number 1075011

Details

Other names AINSDALE EVANGELICAL CHURCH

Status Registered

Legal form Other

Registered 1999-04-07

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

Contact

Address 4 Barkfield Lane
Formby
Liverpool
L37 3JN

Phone 01704872412

Email admin@ainsdaleevangelical.org

Website www.ainsdaleevangelical.org

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH. (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY. (C) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSE.

Activities: The objects of the Charity are to advance the Christian Faith in accordance with the teaching of the bible; to assist persons in need and to serve charitable purposes

Classification

- **How:** Makes Grants To Individuals
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE METROPOLITAN BOROUGH OF SEFTON AND THE SURROUNDING AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£25,647	£46,269	-	-
2023-12-31	£28,833	£41,104	-	-
2022-12-31	£26,799	£46,782	-	-
2021-12-31	£27,618	£43,803	-	-
2020-12-31	£29,185	£50,228	-	-

Trustees

Name	Role	Appointed
BEVERLEY GORDON KELLY		
Dr ALEC RAEBURN PASSMORE		2016-11-01
Raymond Cousins		2019-12-15
Rev JAMES JACOB PRASCH		

AINSDALE EVANGELICAL CHURCH TRUST

England & Wales - Charity number 1075011

Accounts

Charity registration number: 1075011



AINSDALE EVANGELICAL CHURCH TRUST

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

<http://www.ainsdaleevangelical.org>

AINSDALE EVANGELICAL CHURCH TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2024

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AINSDALE EVANGELICAL CHURCH TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees: Raymond Cousins
Beverley Gordon Kelly
Dr Alec Raeburn Passmore
James Jacob Prasch

Charity Number: 1075011

Charity Address: 4 Barkfield Lane
Formby
Liverpool
L37 3JN

Charity Website: <http://www.ainsdaleevangelical.org>

Independent Examiners: J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

Bankers: The Co-operative Bank
49a Fishergate
Preston
Lancashire
PR1 8BH

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees submit their annual report and financial statements for the year ended 31 December 2024. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Trust which was registered on 7 April 1999 with the Charity Commission and is governed by its Declaration of Trust dated 14 December 1998.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to:

- advance the Christian faith;
- relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby; and
- promote and fulfil other charitable purpose.

ACHIEVEMENTS AND PERFORMANCE

During the previous year we have continued Sunday Worship in the new premises at the Scout Hall, Pinfold Lane, Ainsdale. Midweek meetings have continued in different premises and there continues to be no current need for on-line meetings. Sunday sermons are posted on YouTube and also recorded for the Ainsdale Evangelical Church website as well as providing discs for some people.

We have a mixture of visiting speakers and home speakers giving a rounded biblical viewpoint. Door to door distribution of literature and some open air evangelism has been carried out. We are constantly looking for ways to communicate with people more effectively. The new leadership is younger and hopefully will be able to attract more young people whilst maintaining the truth of the gospel. Some Discipling work has continued.

We continue to support home and foreign missions both with funds for evangelism and discipleship and for charitable work. The percentage of income received devoted to missions now exceeds 55% in view of the world needs that have come to our notice. In particular support for food, medicines and social needs as well as church growth is being sent to Burkina Faso where many have fled persecution and are at starvation level.

We hope to continue to serve the Lord in Ainsdale in any way that we can.

RISK REVIEW

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Reserves

The financial results for the year are shown on pages 7 to 8. The trustees aim to ensure that the level of reserves held at any time would be sufficient to enable the charity to continue for the short term in the event of any significant fall in income.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

In the year to 31 December 2024 three to six months expenditure would be between £11,567 and £23,134. Since reserves as at 31 December 2024 were £34,070 then there is still considered to be sufficient financial headroom.

Financial review of the year

In the year to 31 December 2024 income of £25,647 was received (2023 - £28,833). Costs during the year totalled £46,269 (2023 - £41,104) which generated a deficit throughout the year of £20,621 (2023 - £12,271). The deficit being intentional as reserves are being used to further the charitable objectives of the charity.

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the coming year, with a view to further its objectives being mindful of the Charity Commission's general guidance on public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

This report was approved by the board of trustees on 23 January 2026 and signed on its behalf by:

Beverley G Kelly

B G Kelly - Trustee

AINSDALE EVANGELICAL CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AINSDALE EVANGELICAL CHURCH TRUST

FOR THE YEAR ENDED 31 DECEMBER 2024

We report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 7 to 13.

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 our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

O J Grills FCA (Independent examiner)

for and on behalf of J A Fell & Co

Chartered Accountants, 40 Hoghton Street, Southport, PR9 0PQ

Dated:

AINSDALE EVANGELICAL CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies	2	23,847	1,800	25,647	28,833
Investments	3	-	-	-	-
TOTAL INCOME		23,847	1,800	25,647	28,833
EXPENDITURE ON:					
Charitable activities	4	44,469	1,800	46,269	40,294
Governance	5	-	-	-	810
TOTAL EXPENDITURE		44,469	1,800	46,269	41,104
NET (EXPENDITURE) FOR THE YEAR		(20,621)	-	(20,621)	(12,271)
Fund balances at 1 January 2024		54,691	-	54,691	66,962
Fund balances at 31 December 2024		34,070	-	34,070	54,691

The notes on pages 9 - 13 form part of these financial statements.

AINSDALE EVANGELICAL CHURCH TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS			
Tangible assets	6	-	-
		<hr/>	<hr/>
		-	-
CURRENT ASSETS			
Gift aid tax debtor		2,070	5,037
Cash at bank and in hand		32,780	50,434
		<hr/>	<hr/>
		34,850	55,471
CURRENT LIABILITIES			
Accrued costs		780	780
		<hr/>	<hr/>
		780	780
NET CURRENT ASSETS			
		<hr/>	<hr/>
		34,070	54,691
TOTAL NET ASSETS			
		<hr/>	<hr/>
		34,070	54,691
		<hr/>	<hr/>
FUNDS			
Restricted funds		-	-
Unrestricted funds	7 & 8	34,070	54,691
		<hr/>	<hr/>
TOTAL FUNDS		34,070	54,691
		<hr/>	<hr/>

Approved and signed on behalf of the board on 23 Jan 2026 by:

Beverley G Kelly

B G Kelly - Trustee

The notes on pages 9 - 13 form part of these financial statements.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest whole £.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

e Fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings - 25% straight line

2 DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts	21,777	1,800	23,577	23,796
Gift aid tax reclaim	2,070	-	2,070	5,037
	<u>23,847</u>	<u>1,800</u>	<u>25,647</u>	<u>28,833</u>

3 INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest received	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Ministry costs:				
Gifts given	915	-	915	1,206
Grants paid	16,801	1,027	17,828	18,500
Ministry costs	5,056	773	5,829	3,730
Rental of halls	4,743	-	4,743	4,389
Repairs and equipment	1,378	-	1,378	226
Social events and refreshments	104	-	104	-
Teaching and study support	35	-	35	-
Tithes and donations	14,648	-	14,648	10,050
Youth ministry	196	-	196	314
	43,876	1,800	45,676	38,415
Support costs:				
Administration and emergency	45	-	45	-
Computer and website costs	34	-	34	-
Depreciation	-	-	-	1,374
Insurance	291	-	291	291
Legal fees and subscriptions	223	-	223	214
	593	-	593	1,879
	44,469	1,800	46,269	40,294

5 GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination	-	-	-	810
	-	-	-	810

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 January 2024 & 31 December 2024	21,609
Depreciation	
At 1 January 2024	21,609
Depreciation charged in the year	-
At 31 December 2024	<u>21,609</u>
Carrying amount	
At 1 January 2024	<u>-</u>
At 31 December 2024	<u>-</u>

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Tangible fixed assets	-	-	-	-
Current assets	34,850	-	34,850	55,471
Current liabilities	(780)	-	(780)	(780)
	<u>34,070</u>	-	<u>34,070</u>	<u>54,691</u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 RESTRICTED FUNDS

	Balance at 1 Jan 24 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 24 £
Burkina Faso	-	1,800	(1,800)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,800	(1,800)	-

The restricted grant above represents a restricted donation for Burkina Faso that was subsequently passed on by the charity in line with the restriction.

AINSDALE EVANGELICAL CHURCH TRUST

England & Wales - Charity number 1075011

Accounts



AINSDALE EVANGELICAL CHURCH TRUST

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

<http://www.ainsdaleevangelical.org>

AINSDALE EVANGELICAL CHURCH TRUST

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AINSDALE EVANGELICAL CHURCH TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees: Raymond Cousins
Beverley Gordon Kelly
Dr Alec Raeburn Passmore
James Jacob Prasch

Treasurer:

Charity Number: 1075011

Charity Address: 4 Barkfield Lane
Formby
Liverpool
L37 3JN

Charity Website: <http://www.ainsdaleevangelical.org>

Independent Examiners: J A Fell & Co
40 Hoghton Street
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AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

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Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to:

- advance the Christian faith;
- relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby; and
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ACHIEVEMENTS AND PERFORMANCE

During the previous year we have continued Sunday Worship in the new premises at the Scout Hall, Pinfold Lane, Ainsdale. Midweek meetings have continued in different premises and there continues to be no current need for on-line meetings. Sunday sermons are posted on YouTube and also recorded for the Ainsdale Evangelical Church website as well as providing discs for some people.

The policy of re-introducing some visiting speakers has worked well. Door to door distribution of literature and some open air evangelism has been carried out. Literature has included Christian newspaper distribuion as well as Gospel leaflets. More young people have been attending Sunday Worship and some Discipline work has continued. We have had a few people giving their lives to serve the Lord recently.

We continue to support home and foreign missions both with funds for evangelism and discipleship and for charitable work. The percentage of income received devoted to missions now exceeds 55% in view of the world needs that have come to our notice. In particular support for food, medicines and social needs as well as church growth is being sent to Burkina Faso where many have flad persecution and are at starvation level.

We have been unable to re-start our mum and toddler group due to lack of adequate staff resources.

We hope to continue to serve the Lord in Ainsdale in any way that we can.

RISK REVIEW

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Reserves

The financial results for the year are shown on pages 7 to 8. The trustees aim to ensure that the level of reserves held at any time would be sufficient to enable the charity to continue for the short term in the event of any significant fall in income.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

In the year to 31 December 2023 three to six months expenditure would be between £10,276 and £20,552. Since reserves as at 31 December 2023 were £54,691 then there is still considered to be sufficient financial headroom.

Financial review of the year

In the year to 31 December 2023 income of £28,833 was received (2022 - £26,799). Costs during the year totalled £41,104 (2022 - £46,782) which generated a deficit throughout the year of £12,271 (2022 - £19,983). The deficit being intentional as reserves are being used to further the charitable objectives of the charity.

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the coming year, with a view to further its objectives being mindful of the Charity Commission's general guidance on public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
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- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
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The trustees are responsible for keeping adequate accounting records that 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.

This report was approved by the board of trustees on ~~31. October 2023~~ and signed on its behalf by:

Beverley G Kelly

.....
- Trustee

AINSDALE EVANGELICAL CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AINSDALE EVANGELICAL CHURCH TRUST

FOR THE YEAR ENDED 31 DECEMBER 2023

We report on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 7 to 13.

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 our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

O J Grills FCA (Independent examiner)

Dated: 2023

for and on behalf of J A Fell & Co

Chartered Accountants, 40 Hoghton Street, Southport, PR9 0PQ

AINSDALE EVANGELICAL CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and legacies	2	27,833	1,000	28,833	26,731
Investments	3	-	-	-	68
TOTAL INCOME		27,833	1,000	28,833	26,799
EXPENDITURE ON:					
Charitable activities	4	39,294	1,000	40,294	45,972
Governance	5	810	-	810	810
TOTAL EXPENDITURE		40,104	1,000	41,104	46,782
NET (EXPENDITURE) FOR THE YEAR		(12,271)	-	(12,271)	(19,983)
Fund balances at 1 January 2023		66,962	-	66,962	86,945
Fund balances at 31 December 2023		54,691	-	54,691	66,962

The notes on pages 9 - 13 form part of these financial statements.

AINSDALE EVANGELICAL CHURCH TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	Total funds 2023 £	Total funds 2022 £
FIXED ASSETS			
Tangible assets	7	-	1,374
		<u>-</u>	<u>1,374</u>
CURRENT ASSETS			
Gift aid tax debtor		5,037	4,835
Cash at bank and in hand		50,434	61,533
		<u>55,471</u>	<u>66,368</u>
CURRENT LIABILITIES			
Accrued costs		780	780
		<u>780</u>	<u>780</u>
NET CURRENT ASSETS		<u>54,691</u>	<u>65,588</u>
TOTAL NET ASSETS		<u>54,691</u>	<u>66,962</u>
FUNDS			
Restricted funds		-	-
Unrestricted funds	8 & 9	54,691	66,962
TOTAL FUNDS		<u>54,691</u>	<u>66,962</u>

Approved and signed on behalf of the board on 2023 by:

.....
- **Trustee**

The notes on pages 9 - 13 form part of these financial statements.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest whole £.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

e Fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings - 25% straight line

2 DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts	22,796	1,000	23,796	21,896
Gift aid tax reclaim	5,037	-	5,037	4,835
	<hr/> 27,833	<hr/> 1,000	<hr/> 28,833	<hr/> 26,731

3 INVESTMENT INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest received	-	-	-	68
	<hr/> -	<hr/> -	<hr/> -	<hr/> 68

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Ministry costs:				
Gifts given	206	1,000	1,206	895
Grants paid	18,500	-	18,500	23,350
Ministry costs	3,730	-	3,730	3,535
Rental of halls	4,389	-	4,389	3,309
Repairs and equipment	226	-	226	958
Social events and refreshments	-	-	-	111
Teaching and study support	-	-	-	-
Tithes and donations	10,050	-	10,050	11,730
Youth ministry	314	-	314	24
	<u>37,415</u>	<u>1,000</u>	<u>38,415</u>	<u>43,912</u>
Support costs:				
Administration and emergency	-	-	-	-
Bank charges	-	-	-	25
Computer and website costs	-	-	-	163
Depreciation	1,374	-	1,374	1,374
Insurance	291	-	291	291
Legal fees and subscriptions	214	-	214	200
Postage and packaging	-	-	-	7
	<u>1,879</u>	<u>-</u>	<u>1,879</u>	<u>2,060</u>
	<u>39,294</u>	<u>1,000</u>	<u>40,294</u>	<u>45,972</u>

5 GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examination	810	-	810	810
	<u>810</u>	<u>-</u>	<u>810</u>	<u>810</u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 TRUSTEES REMUNERATION

Geoff Farnell, Trustee and Pastor, was paid an honorarium of £1,000 (2021 - £1,000) during the year for his work as Pastor but not as Charity Trustee and is included in the cost of ministry on the prior page.

7 TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 1 January 2023 & 31 December 2023	21,609
Depreciation	
At 1 January 2023	20,235
Depreciation charged in the year	<u>1,374</u>
At 31 December 2023	21,609
Carrying amount	
At 1 January 2023	<u><u>1,374</u></u>
At 31 December 2023	<u><u>-</u></u>

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Tangible fixed assets	-	-	-	1,374
Current assets	55,471	-	55,471	66,368
Current liabilities	(780)	-	(780)	(780)
	<u>54,691</u>	<u>-</u>	<u>54,691</u>	<u>66,962</u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 RESTRICTED FUNDS

	Balance at 1 Jan 23 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 23 £
Burkina Faso	-	1,000	(1,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,000	(1,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>

The restricted grant above represents a restricted donation for Burkina Faso that was subsequently passed on by the charity in line with the restriction.

AINSDALE EVANGELICAL CHURCH TRUST

England & Wales - Charity number 1075011

Accounts



AINSDALE EVANGELICAL CHURCH TRUST

FINANCIAL STATEMENTS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

<http://www.ainsdaleevangelical.org>

AINSDALE EVANGELICAL CHURCH TRUST

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 13

AINSDALE EVANGELICAL CHURCH TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees: Raymond Cousins
Geoff Farnell
Steve Fazakerley
Beverley Gordon Kelly
Dr Alec Raeburn Passmore
James Jacob Prasch

Treasurer: Steve Fazakerley

Charity Number: 1075011

Charity Address: 4 Barkfield Lane
Formby
Liverpool
L37 3JN

Charity Website: <http://www.ainsdaleevangelical.org>

Independent Examiners: J A Fell & Co
40 Houghton Street
Southport
PR9 0PQ

Bankers: The Co-operative Bank
49a Fishergate
Preston
Lancashire
PR1 8BH

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees submit their annual report and financial statements for the year ended 31 December 2022. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Trust which was registered on 7 April 1999 with the Charity Commission and is governed by its Declaration of Trust dated 14 December 1998.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law.

Trustee induction and training

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The purpose of the charity is to:

- advance the Christian faith;
- relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby; and
- promote and fulfil other charitable purpose.

ACHIEVEMENTS AND PERFORMANCE

During the previous year we have continued Sunday Worship in the new premises at the Scout Hall, Pinfold Lane, Ainsdale. Midweek meetings have continued in different premises and there continues to be no current need for on-line meetings. Sunday sermons are posted on YouTube and also recorded for the Ainsdale Evangelical Church website as well as providing discs for some people.

The policy of re-introducing some visiting speakers has worked well. Door to door distribution of literature and some open air evangelism has been carried out. Literature has included Christian newspaper distribuion as well as Gospel leaflets. More young people have been attending Sunday Worship and some Discipline work has continued. We have had a few people giving their lives to serve the Lord recently.

We continue to support home and foreign missions both with funds for evangelism and discipleship and for charitable work. The percentage of income received devoted to missions now exceeds 55% in view of the world needs that have come to our notice. In particular support for food, medicines and social needs as well as church growth is being sent to Burkina Faso where many have flad persecution and are at starvation level.

We have been unable to re-start our mum and toddler group due to lack of adequate staff resources.

We hope to continue to serve the Lord in Ainsdale in any way that we can.

RISK REVIEW

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves

The financial results for the year are shown on pages 7 to 8. The trustees aim to ensure that the level of reserves held at any time would be sufficient to enable the charity to continue for the short term in the event of any significant fall in income.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

In the year to 31 December 2022 three to six months expenditure would be between £11,696 and £23,391. Since reserves as at 31 December 2022 were £66,962 then there is still considered to be sufficient financial headroom.

Financial review of the year

In the year to 31 December 2022 income of £26,799 was received (2021 - £27,618). Costs during the year totalled £46,782 (2021 - £43,803) which generated a deficit throughout the year of £19,983 (2021 - £16,185). The deficit being intentional as reserves are being used to further the charitable objectives of the charity.

Remuneration of Trustees

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its operations throughout the coming year, with a view to further its objectives being mindful of the Charity Commission's general guidance on public benefit.

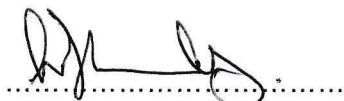
STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

This report was approved by the board of trustees on 24.10.2023 and signed on its behalf by:



Steve Fazakerley - Trustee

AINSDALE EVANGELICAL CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AINSDALE EVANGELICAL CHURCH TRUST

FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 7 to 13.

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 our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) 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
- (iii) to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

O J Grills FCA (Independent examiner)

for and on behalf of J A Fell & Co

Chartered Accountants, 40 Hoghton Street, Southport, PR9 0PQ

Dated: ...27/10/2023

AINSDALE EVANGELICAL CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	2	26,631	100	26,731	27,049
Investments	3	68	-	68	569
TOTAL INCOME		26,699	100	26,799	27,618
EXPENDITURE ON:					
Charitable activities	4	45,872	100	45,972	43,011
Governance	5	810	-	810	792
TOTAL EXPENDITURE		46,682	100	46,782	43,803
NET (EXPENDITURE) FOR THE YEAR		(19,983)	-	(19,983)	(16,185)
Fund balances at 1 January 2022		86,945	-	86,945	103,130
Fund balances at 31 December 2022		66,962	-	66,962	86,945

The notes on pages 9 - 13 form part of these financial statements.


AINSDALE EVANGELICAL CHURCH TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	Total funds 2022 £	Total funds 2021 £
FIXED ASSETS			
Tangible assets	7	1,374	2,748
		<u>1,374</u>	<u>2,748</u>
CURRENT ASSETS			
Gift aid tax debtor		4,835	4,634
Cash at bank and in hand		61,533	80,343
		<u>66,368</u>	<u>84,977</u>
CURRENT LIABILITIES			
Accrued costs		780	780
		<u>780</u>	<u>780</u>
NET CURRENT ASSETS		<u>65,588</u>	<u>84,197</u>
TOTAL NET ASSETS		<u>66,962</u>	<u>86,945</u>
FUNDS			
Restricted funds		-	-
Unrestricted funds	8 & 9	66,962	86,945
TOTAL FUNDS		<u>66,962</u>	<u>86,945</u>

Approved and signed on behalf of the board on ...24/10/2023 by:


.....
Steve Fazakerley - Trustee

The notes on pages 9 - 13 form part of these financial statements.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

a Basis of preparation

The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest whole £.

b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

e Fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings - 25% straight line

2 DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	21,796	100	21,896	22,416
Gift aid tax reclaim	4,835	-	4,835	4,633
	<u>26,631</u>	<u>100</u>	<u>26,731</u>	<u>27,049</u>

3 INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest received	68	-	68	569
	<u>68</u>	<u>-</u>	<u>68</u>	<u>569</u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Ministry costs:				
Gifts given	795	100	895	731
Grants paid	23,350	-	23,350	20,820
Ministry costs	3,535	-	3,535	3,975
Rental of halls	3,309	-	3,309	2,768
Repairs and equipment	958	-	958	221
Social events and refreshments	111	-	111	46
Teaching and study support	-	-	-	1,000
Tithes and donations	11,730	-	11,730	10,500
Youth ministry	24	-	24	-
	43,812	100	43,912	40,061
Support costs:				
Administration and emergency	-	-	-	928
Bank charges	25	-	25	-
Computer and website costs	163	-	163	-
Depreciation	1,374	-	1,374	1,374
Insurance	291	-	291	291
Legal fees and subscriptions	200	-	200	357
Postage and packaging	7	-	7	-
	2,060	-	2,060	2,950
	45,872	100	45,972	43,011

5 GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examination	810	-	810	792
	810	-	810	792

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 TRUSTEES REMUNERATION

Geoff Farnell, Trustee and Pastor, was paid an honorarium of £1,000 (2021 - £1,000) during the year for his work as Pastor but not as Charity Trustee and is included in the cost of ministry on the prior page.

7 TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
Cost	
At 1 January 2022 & 31 December 2022	21,609
Depreciation	
At 1 January 2022	18,861
Depreciation charged in the year	1,374
At 31 December 2022	<u>20,235</u>
Carrying amount	
At 1 January 2022	<u>2,748</u>
At 31 December 2022	<u>1,374</u>

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Tangible fixed assets	1,374	-	1,374	2,748
Current assets	66,368	-	66,368	84,977
Current liabilities	(780)	-	(780)	(780)
	<u>66,962</u>	-	<u>66,962</u>	<u>86,945</u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 RESTRICTED FUNDS

	Balance at 1 Jan 22 £	Incoming Resources £	Resources Expended £	Balance at 31 Dec 22 £
Burkina Faso	-	100	(100)	-
	<u>-</u>	<u>100</u>	<u>(100)</u>	<u>-</u>

The restricted grant above represents a restricted donation for Burkina Faso that was subsequently passed on by the charity in line with the restriction.

AINSDALE EVANGELICAL CHURCH TRUST

England & Wales - Charity number 1075011

Accounts

AINSDALE EVANGELICAL CHURCH TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

AINSDALE EVANGELICAL CHURCH TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Geoff Farnell
Steve Fazakerley
Beverley Gordon Kelly
Rev James Jacob Prash
Dr Alec Raeburn Passmore
Raymond Cousins

Charity number 1075011

Principle address 23 Longton Drive
Formby
L37 7ET

Registered office J A Fell & Co
40 Hoghton Street
Southport
Merseyside
PR9 0PQ

AINSDALE EVANGELICAL CHURCH TRUST

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AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Ainsdale Evangelical Church Trust's Deed of Trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The Ainsdale Evangelical Church Trust's objects are to advance the Christian Faith in accordance with the teaching of the Bible; to assist persons in need and to serve charitable purposes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Ainsdale Evangelical Church Trust should undertake.

Achievements and performance

During the previous year we have continued Sunday Worship in the premises we were using in late 2020. Midweek meetings have been re-established in different premises and there is no current need for on-line meetings. Sunday sermons are posted on You Tube and also recorded for the Ainsdale Evangelical Church web site as well as providing discs for some folks.

The policy of re-introducing some visiting speakers has worked well. Door to door distribution of literature and some open air evangelism has been carried out. Literature has included Christian newspaper distribution as well as Gospel leaflets. More young people have been attending Sunday Worship and some Discipline work is beginning. We have had a few people giving their lives to serve The Lord recently.

We continue to support home and foreign missions both with funds for evangelism and discipleship and for charitable work. The percentage of income received devoted to missions now exceeds 55% in view of the world needs that have come to our notice. In particular support for food, medicines and social needs as well as church growth is being sent to Burkina Faso where many have fled persecution and are at starvation level.

We have been unable to re-start our mum and toddler group due to lack of adequate staff resources.

We hope to continue to serve The Lord in Ainsdale in any way that we can.

Financial review

The financial results for the year are shown on page 4 to 5. The trustees aim to ensure that the level of reserves held at any time would be sufficient to enable the charity to continue for the short term in the event of any significant fall in income.

The Trustees has assessed the major risks to which the Ainsdale Evangelical Church Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

It is the policy of the Ainsdale Evangelical Church Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Ainsdale Evangelical Church Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The Trustees who served during the year were:

Geoff Farnell
Steve Fazakerley
Beverley Gordon Kelly
Rev James Jacob Praach
Dr Alec R Passmore
Raymond Cousins

The Trustees report was approved by the Board of Trustees.


.....
Steve Fazakerley

24/6/22
.....
Date

AINSDALE EVANGELICAL CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AINSDALE EVANGELICAL CHURCH TRUST

I report to the Trustees on my examination of the financial statements of Ainsdale Evangelical Church Trust (the Ainsdale Evangelical Church Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Ainsdale Evangelical Church Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

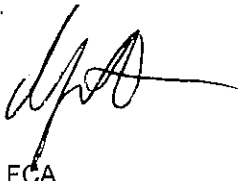
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- . accounting records were not kept in respect of the Ainsdale Evangelical Church Trust as required by section 130 of the 2011 Act; or
- . the financial statements do not accord with those records; or
- . the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



O J Grills Esq FCA
JA Fell & Co
Chartered Accountants
40 Hoghton Street
Southport
PR9 0PQ

Dated: 28/6/2022

AINSDALE EVANGELICAL CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	26,408	641	27,049	27,337	920	28,257
Investments	3	569	-	569	928	-	928
Total Income		<u>26,977</u>	<u>641</u>	<u>27,618</u>	<u>28,265</u>	<u>920</u>	<u>29,185</u>
Expenditure on:							
Charitable activities	4	42,892	911	43,803	48,823	1,405	50,228
Net outgoing resources before transfers		(15,915)	(270)	(16,185)	(20,558)	(485)	(21,043)
Gross transfers between funds		(270)	270	-	(120)	120	-
Net expenditure for the year/ Net movement in funds		<u>(16,185)</u>	<u>-</u>	<u>(16,185)</u>	<u>(20,678)</u>	<u>(365)</u>	<u>(21,043)</u>
Fund balances at 1 January 2021		103,130	-	103,130	123,808	365	124,173
Fund balances at 31 December 2021		<u><u>86,945</u></u>	<u><u>-</u></u>	<u><u>86,945</u></u>	<u><u>103,130</u></u>	<u><u>-</u></u>	<u><u>103,130</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

AINSDALE EVANGELICAL CHURCH TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	7		2,748		4,121
Current assets					
Debtors	8	4,834		5,086	
Cash at bank and in hand		80,343		95,163	
		<u>84,977</u>		<u>100,229</u>	
Creditors: amounts falling due within one year	9	<u>(780)</u>		<u>(1,220)</u>	
Net current assets			84,197		99,009
Total assets less current liabilities			<u>86,945</u>		<u>103,130</u>
Income funds					
Unrestricted funds			86,945		103,130
			<u>86,945</u>		<u>103,130</u>

The accounts were approved by the Trustees on 24/6/22


Steve Fazakerley

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity Information

Ainsdale Evangelical Church Trust is a registered Charity with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Ainsdale Evangelical Church Trust's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Ainsdale Evangelical Church Trust is a Public Benefit Entity as defined by FRS 102.

The Ainsdale Evangelical Church Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Ainsdale Evangelical Church Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Ainsdale Evangelical Church Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Ainsdale Evangelical Church Trust.

1.4 Incoming resources

Income is recognised when the Ainsdale Evangelical Church Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Ainsdale Evangelical Church Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	569	928

AINSDALE EVANGELICAL CHURCH TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities	General Philippines		Burkina Faso		Total		General Philippines		Burkina Faso		Total	
	Charitable Expenditure	2021	2021	£	2021	£	Charitable Expenditure	2020	2020	£	Charitable Expenditure	2020
Depreciation and impairment	1,374	-	-	-	1,374	-	1,374	-	-	-	1,374	-
Rental of halls	2,768	-	-	-	2,768	-	1,712	-	-	-	1,712	-
Insurance	291	-	-	-	291	-	291	-	-	-	291	-
Legal	357	-	-	-	357	-	313	-	-	-	313	-
Repairs & Consumables	221	-	-	-	221	-	369	-	-	-	369	-
Administration & Emergency	748	-	-	180	928	-	154	-	-	210	364	-
Tithes & Donations	10,500	-	-	-	10,500	-	12,396	-	-	-	12,396	-
Ministry	3,975	-	-	-	3,975	-	1,935	-	-	-	1,935	-
Youth Ministry	-	-	-	-	-	-	97	-	-	-	97	-
Gifts & Donations	-	316	-	415	731	-	-	-	-	-	-	-
Flowers & Gifts	20,820	-	-	-	20,820	-	28,306	-	-	-	28,306	-
Social events & refreshments	46	-	-	-	46	-	62	-	-	-	62	-
Teaching & Study	1,000	-	-	-	1,000	-	1,000	-	-	-	1,000	-
Independent Examination	792	-	-	-	792	-	814	-	-	-	814	-
Postage & Packaging	-	-	-	-	-	-	-	-	-	195	195	-
	42,892	316	595	595	43,803	1,000	48,823	405	405	50,228	50,228	
Analysis by fund												
Unrestricted funds	42,892	-	-	-	42,892	-	48,823	-	-	-	48,823	-
Restricted funds	-	316	595	595	911	1,000	-	405	405	1,405	1,405	
	42,892	316	595	595	43,803	1,000	48,823	405	405	50,228	50,228	

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Trustees

Geoff Farnell Esq, Trustee and the Pastor was paid an honorarium of £1,000 (2020 - £1,000) during the year.

6 Employees

There were no employees during the year.

7 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	21,609
At 31 December 2021	<u>21,609</u>
Depreciation and impairment	
At 1 January 2021	17,487
Depreciation charged in the year	1,374
At 31 December 2021	<u>18,861</u>
Carrying amount	
At 31 December 2021	<u>2,748</u>
At 31 December 2020	<u>4,121</u>

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	4,634	5,066
	<u>4,634</u>	<u>5,066</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	452
Accruals and deferred income	780	768
	<u>780</u>	<u>1,220</u>

AINSDALE EVANGELICAL CHURCH TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Offerings / Tithes received	Resources expended	Transfers		Offerings / Tithes received	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	
Burkina Faso	195	210	(405)	-	475	(595)	120	-	
Philippines	170	710	(1,000)	120	166	(316)	150	-	
	<u>365</u>	<u>920</u>	<u>(1,405)</u>	<u>120</u>	<u>641</u>	<u>(911)</u>	<u>270</u>	<u>-</u>	

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	2,748	-	2,748	4,121	-	4,121
Current assets/ (liabilities)	84,197	-	84,197	99,009	-	99,009
	<u>86,945</u>	<u>-</u>	<u>86,945</u>	<u>103,130</u>	<u>-</u>	<u>103,130</u>

AINSDALE EVANGELICAL CHURCH TRUST

England & Wales - Charity number 1075011

Accounts

AINSDALE EVANGELICAL CHURCH TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

AINSDALE EVANGELICAL CHURCH TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Geoff Farnell
Steve Fazakerley
Beverley Gordon Kelly
Rev James Jacob Prasch
Dr Alec Raeburn Passmore
Raymond Cousins

Charity number 1075011

Principle address 23 Longton Drive
Formby
L37 7ET

Registered office J A Fell & Co
40 Hoghton Street
Southport
Merseyside
PR9 0PQ

AINSDALE EVANGELICAL CHURCH TRUST

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AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Ainsdale Evangelical Church Trust's Deed of Trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The Ainsdale Evangelical Church Trust's objects are to advance the Christian Faith in accordance with the teaching of the Bible; to assist persons in need and to serve charitable purposes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Ainsdale Evangelical Church Trust should undertake.

Achievements and performance

In common with many churches and other organisations Ainsdale Evangelical Church has had a difficult year. Since March 2020 we have been unable to use our rented premises due to a combination of lock down measures and substantial maintenance being carried out in these premises. We introduced a YouTube channel with music and sermons prepared in homes. Midweek meetings were conducted on line.

After some months of trying to find premises we managed to rent a local building for Sunday Worship and an occasional extra meeting when conditions allowed. The midweek meeting is currently still on line.

The main ministry of the church carried on using temporary communications until it was possible to meet in person. Adequate funds have been received and some expenses were reduced due to fewer meetings and the inability to have visiting speakers. Door to door distribution of literature has been conducted and in person evangelism when this became possible. Ministerial aid and support has been provided where necessary.

We have continued to support overseas missions involving the funding of practical projects in Burkina Faso such as support for homeless people suffering from terrorist activities. 55% of income continues to be directed to mission activities, with increasing amounts being directed to immigrant believers suffering from persecution and currently being supported and housed in Greece.

Our mum and toddler group has had to be closed down primarily due to Covid restrictions and staff unavailability. We look forward to future opportunities to help the people of Ainsdale.

Financial review

The financial results for the year are shown on page 4 to 5. The trustees aim to ensure that the level of reserves held at any time would be sufficient to enable the charity to continue for the short term in the event of any significant fall in income.

The Trustees has assessed the major risks to which the Ainsdale Evangelical Church Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

It is the policy of the Ainsdale Evangelical Church Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Ainsdale Evangelical Church Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

AINSDALE EVANGELICAL CHURCH TRUST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The Trustees who served during the year were:

Geoff Farnell
Steve Fazakerley
Beverley Gordon Kelly
Rev James Jacob Prasch
Dr Alec R Passmore
Raymond Cousins

The Trustees report was approved by the Board of Trustees.


.....
Steve Fazakerley

16/8/21
.....
Date

AINSDALE EVANGELICAL CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AINSDALE EVANGELICAL CHURCH TRUST

I report to the Trustees on my examination of the financial statements of Ainsdale Evangelical Church Trust (the Ainsdale Evangelical Church Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Ainsdale Evangelical Church Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

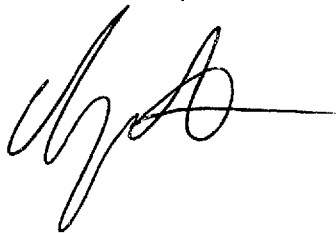
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Ainsdale Evangelical Church Trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



O J Grills Esq FCA
J A Fell & Co
Chartered Accountants
40 Houghton Street
Southport
PR9 0PQ

Dated: 15/9/21.....

AINSDALE EVANGELICAL CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	27,337	920	28,257	32,741	420	33,161
Investments	3	928	-	928	1,454	-	1,454
Total income		<u>28,265</u>	<u>920</u>	<u>29,185</u>	<u>34,195</u>	<u>420</u>	<u>34,615</u>
Expenditure on:							
Charitable activities	4	48,823	1,405	50,228	38,891	225	39,116
Net outgoing resources before transfers		<u>(20,558)</u>	<u>(485)</u>	<u>(21,043)</u>	<u>(4,696)</u>	<u>195</u>	<u>(4,501)</u>
Gross transfers between funds		<u>(120)</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(20,678)</u>	<u>(365)</u>	<u>(21,043)</u>	<u>(4,696)</u>	<u>195</u>	<u>(4,501)</u>
Fund balances at 1 January 2020		<u>123,808</u>	<u>365</u>	<u>124,173</u>	<u>128,504</u>	<u>170</u>	<u>128,674</u>
Fund balances at 31 December 2020		<u><u>103,130</u></u>	<u><u>-</u></u>	<u><u>103,130</u></u>	<u><u>123,808</u></u>	<u><u>365</u></u>	<u><u>124,173</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

AINSDALE EVANGELICAL CHURCH TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	7		4,121		4,350
Current assets					
Debtors	8	5,066		6,276	
Cash at bank and in hand		95,163		115,494	
		<u>100,229</u>		<u>121,770</u>	
Creditors: amounts falling due within one year	9	<u>(1,220)</u>		<u>(1,947)</u>	
Net current assets			99,009		119,823
Total assets less current liabilities			<u>103,130</u>		<u>124,173</u>
Income funds					
Restricted funds	10		-		365
Unrestricted funds			103,130		123,808
			<u>103,130</u>		<u>124,173</u>

The accounts were approved by the Trustees on 16/8/21


Steve Fazakerley

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Ainsdale Evangelical Church Trust is a registered Charity with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Ainsdale Evangelical Church Trust's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Ainsdale Evangelical Church Trust is a Public Benefit Entity as defined by FRS 102.

The Ainsdale Evangelical Church Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Ainsdale Evangelical Church Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Ainsdale Evangelical Church Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Ainsdale Evangelical Church Trust.

1.4 Incoming resources

Income is recognised when the Ainsdale Evangelical Church Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Ainsdale Evangelical Church Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Ainsdale Evangelical Church Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	4 years Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	22,482	920	23,402	26,465	420	26,885
Other	4,855	-	4,855	6,276	-	6,276
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Interest receivable	928	1,454
	<u> </u>	<u> </u>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	General Charitable Expenditure	Philippines	Burkina Faso	Total 2020	Total 2019
	£	£	£	£	£
Depreciation and impairment	1,374	-	-	1,374	550
Rental of halls	1,712	-	-	1,712	5,964
Insurance	291	-	-	291	291
Legal	313	-	-	313	301
Repairs & Consumables	369	-	-	369	294
Administration & Emergency	154	-	210	364	380
Tithes & Donations	12,396	-	-	12,396	14,168
Ministry	1,935	1,000	-	2,935	5,795
Youth Ministry	97	-	-	97	183
Flowers & Gifts	28,306	-	-	28,306	7,037
Social events & refreshments	62	-	-	62	368
Teaching & Study	1,000	-	-	1,000	1,569
Moriel / PWMI / Christmas Boxes	-	-	-	-	1,472
Independent Examination	814	-	-	814	744
Postage & packaging	-	-	195	195	-
	<u>48,823</u>	<u>1,000</u>	<u>405</u>	<u>50,228</u>	<u>39,116</u>
	<u>48,823</u>	<u>1,000</u>	<u>405</u>	<u>50,228</u>	<u>39,116</u>
Analysis by fund					
Unrestricted funds	48,823	-	-	48,823	38,891
Restricted funds	-	1,000	405	1,405	225
	<u>48,823</u>	<u>1,000</u>	<u>405</u>	<u>50,228</u>	<u>39,116</u>

5 Trustees

Geoff Farnell Esq, Trustee and the Pastor was paid an honorarium of £1,000 (2019 - £1,000) during the year.

6 Employees

There were no employees during the year.

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7	Tangible fixed assets		
			Fixtures and fittings
			£
	Cost		
	At 1 January 2020		20,463
	Additions		1,145
			<hr/>
	At 31 December 2020		21,608
			<hr/>
	Depreciation and impairment		
	At 1 January 2020		16,113
	Depreciation charged in the year		1,374
			<hr/>
	At 31 December 2020		17,487
			<hr/>
	Carrying amount		
	At 31 December 2020		4,121
			<hr/>
	At 31 December 2019		4,350
			<hr/> <hr/>
8	Debtors		
		2020	2019
	Amounts falling due within one year:	£	£
	Trade debtors	5,066	6,276
		<hr/>	<hr/>
9	Creditors: amounts falling due within one year		
		2020	2019
		£	£
	Trade creditors	452	1,225
	Accruals and deferred income	768	722
		<hr/>	<hr/>
		1,220	1,947
		<hr/> <hr/>	<hr/> <hr/>

AINSDALE EVANGELICAL CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2020	Offerings / Tithes received	Resources expended	Transfers	
	£	£	£	£	£
Burkina Faso	195	210	(405)	-	-
Philippines	170	710	(1,000)	120	-
	<u>365</u>	<u>920</u>	<u>(1,405)</u>	<u>120</u>	<u>-</u>

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	4,121	-	4,121	4,350	-	4,350
Current assets/ (liabilities)	99,009	-	99,009	119,093	365	119,823
	<u>103,130</u>	<u>-</u>	<u>103,130</u>	<u>123,443</u>	<u>365</u>	<u>124,173</u>