

CATCH THE FIRE BOURNEMOUTH

Company Number 03749298
(A Company Limited by guarantee)

Charity Number 1075585

Unaudited Financial Statements
For the year ended 29 August 2023

NEWTON MAGNUS LTD
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

CATCH THE FIRE BOURNEMOUTH

Unaudited Financial Statements For the year ended 29 August 2023

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CATCH THE FIRE BOURNEMOUTH

Reference and Administrative Details

Governing Instrument	Memorandum and Articles of Association
Status	The Charity does not have a share capital and is limited by guarantee.
Company Registration Number	03749298
Charity Registration Number	1075585
Trustees (Directors)	A E Bellingan J C Bird D A Richards D E Herbert P A Hunt
Company Secretary	D A Richards
Principal Address and Registered Office	Everdene House Deansleigh House Deansleigh Road Bournemouth Dorset BH7 7DU
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent Examiner	Mr Craig Dunn FCCA Newton Magnus Ltd Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

CATCH THE FIRE BOURNEMOUTH

Trustees (Directors) Report

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 29 August 2023 prepared in accordance with section 419(2) of the Companies Act 2006.

The trustees have complied fully with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. The public benefit is outlined in the Aims of the Organisation section of this report.

Charity Structure, Governance and Management

Catch The Fire Bournemouth is a charitable company limited by guarantee, incorporated on 8 April 1999. It is governed by its Memorandum and Articles of Association, last updated 28 February 2003. In September 2014 the company changed its name from the Gathering Place Christian Fellowship to Catch The Fire Bournemouth.

Catch The Fire Bournemouth is a member of Catch the Fire Ministries, a fellowship of pastors, churches and ministries who share common foundational beliefs, values and goals. Catch the Fire offers mutual relationship, accountability and practical support.

The registered office of Catch The Fire Bournemouth is Everdene House, Deansleigh House, Deansleigh Road, Bournemouth, Dorset, BH7 7DU

The trustees determine the general policy of the charity. Day to day management and development is delegated to the leadership team. The leadership team determines the spiritual direction and activities.

Names of Trustees:

- A E Bellingan
- J C Bird
- D A Richards
- D E Herbert
- P A Hunt

The Directors are Trustees for the purposes of the Charities Acts.

CATCH THE FIRE BOURNEMOUTH

Trustees (Directors) Report – continued

Appointment and Training of Trustees:

The trustees have the power to appoint new trustees. Their selection is based upon identifying people with skills in certain areas as the need arises. Prospective trustees are required to complete a self-declaration confirming that they are not disqualified from being a charity trustee. An induction is provided to all new trustees.

Risk Management:

The trustees have directed that the major risks to the company should be considered. The trustees believe that adequate safeguards have been put in place to mitigate the risks to acceptable levels in the charity's day-to-day operations.

Aims of the Organisation:

As laid down in the charity's memorandum, the objectives of Catch The Fire Bournemouth are:

- The furtherance of religious or secular public education.
- The advancement of the Christian faith, including missionary activities.
- To gather people of the Christian faith through evangelism, healing and worship.
- The relief of the poor and needy.
- The relief of the sick and elderly.

Catch The Fire Bournemouth is a title given to a group of Christians who have the express purpose of creating a place for people to come and find spiritual renewal and true purpose for their lives. We want to host a meeting place where people can come and participate in life changing relationships, centered on the Lord Jesus Christ rather than be confused or blinkered by the trimmings of religious practice.

Catch The Fire Bournemouth aims to create an environment where we can learn to know God and make him known. It seeks to be a beginning for anybody who is interested in exploring this aim, whether it is for the first time or in a fresh way.

Catch The Fire Bournemouth adopts the core values of Catch the Fire Ministries, which are known as the FIRE values:

- | | |
|----------|---|
| F | Father's Love revealed through Jesus Christ. |
| I | Intimacy, presence & hearing God's voice. |
| R | Restoration of the heart/soul. |
| E | Extending the Kingdom through the equipping, empowering and anointing of the Holy Spirit. |

CATCH THE FIRE BOURNEMOUTH

Trustees (Directors) Report - continued

Review of the year ended 29 August 2023:

Public benefit:

The charity has given due regard to public benefit when planning activities, in accordance with Section G2 and G3 of Charity Commission's General guidance on Public Benefit (January 2008). The paragraphs above and below set out the charity's activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The aims of the charity as expressed in the section above are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

Review of the year:

Catch the Fire Bournemouth continues to operate as a local church, meeting weekly on a Sunday morning with a number of mid-week groups operating for the members. We also hosted a number of conferences resourcing the wider church family and sent resources (financial and personnel) to support and encourage other churches and international projects.

The accounts show a surplus for the year of £ 162,128 (2022 a surplus of £23,269). There are surplus funds sitting in a savings account.

Future Developments:

The Trustees' main focus over the forthcoming year will be to continue the church based activities and look for a permanent building to purchase.

Investment Powers:

The charity makes investments as it sees fit. The strategy for investments is generally one of low risk.

Reserves Policy:

The current level of the charity's reserves is detailed in notes 10 and 11 of the financial statements. The total level of unrestricted reserves is £496,212 (29 August 2022 - £334,084). The trustees believe that the assets are sufficient to meet the charity's obligations. At this level the trustees feel they would be able to continue the current activities of the charity for a minimum of twelve months in the event of a significant fall in funding.

Grants and Donations:

Grants and donations are made at the discretion of the directors within the scope of their principal objectives.

CATCH THE FIRE BOURNEMOUTH

Trustees (Directors) Report - continued

Trustees (Directors) Responsibilities in relation to the financial statements:

The trustees are responsible for preparing their report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:-

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

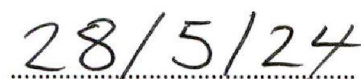
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on
and signed on their behalf by:



D A Richards, Trustee



Date

CATCH THE FIRE BOURNEMOUTH

Independent Examiner's Report to the Trustees of Catch the Fire Bournemouth

Respective responsibilities of the trustees and examiner

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

Having been satisfied that the charity is not subject to an audit under Part 16 of the Companies Act 2006, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) of the 2011 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 statements below.

CATCH THE FIRE BOURNEMOUTH

Independent Examiner's Report to the Trustees of Catch the Fire Bournemouth - continued

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 386 of the Companies Act 2006 and section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Mr Craig Dunn FCCA
For and on behalf of
Newton Magnus Limited
Chartered Certified Accountants
& Statutory Auditors
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Date: 28-5-2024

CATCH THE FIRE BOURNEMOUTH

**Statement of Financial Activities
For the year ended 29 August 2023**

	Notes	Un- restricted £	Restricted £	2023 £	2022 £
Income and Expenditure					
Income	4				
Income and endowments from:					
Donations and legacies		262,230	-	262,230	180,156
Church Events		3,710	-	3,710	-
Investments		5,788	-	5,788	2,930
Total income		<u>271,728</u>	<u>-</u>	<u>271,728</u>	<u>183,086</u>
Expenditure	5				
Expenditure on:					
Charitable activities		104,819	-	104,819	155,381
Other costs		4,781	-	4,781	4,436
Total Expenditure		<u>109,600</u>	<u>-</u>	<u>109,600</u>	<u>159,817</u>
Net income/(expenditure) before taxation		<u>162,128</u>	<u>-</u>	<u>162,128</u>	<u>23,269</u>
Tax payable		-	-	-	-
Net income/(expenditure) for the year		<u>162,128</u>	<u>-</u>	<u>162,128</u>	<u>23,269</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>162,128</u>	<u>-</u>	<u>162,128</u>	<u>23,269</u>
Reconciliation of funds:					
Fund balances at 29 August 2022		<u>334,084</u>	<u>-</u>	<u>334,084</u>	<u>310,815</u>
Fund balances at 29 August 2023		<u>496,212</u>	<u>-</u>	<u>496,212</u>	<u>334,084</u>

All activities during the year are continuing activities.
The notes on pages 11 to 18 form part of these accounts

CATCH THE FIRE BOURNEMOUTH
Balance Sheet as at 29 August 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	7	475,806	-
Current Assets			
Debtors	8	9,279	17,262
Cash at bank and in hand		110,549	351,118
		<u>119,828</u>	<u>368,380</u>
Creditors - amounts falling due within one year	9	4,422	4,296
Net Current Assets		<u>115,406</u>	<u>364,084</u>
Total Assets less Current Liabilities		<u>591,212</u>	<u>364,084</u>
Creditors - amounts falling due after more than one year	9	95,000	30,000
Net Assets		<u>£496,212</u>	<u>£334,084</u>
Income Funds			
Restricted funds	10	-	-
Unrestricted funds	11	496,212	496,212
		<u>£496,212</u>	<u>£496,212</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended to 29 August 2023.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 29 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- b) preparing financial statements that give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit and loss for each financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (effective January 2015).

CATCH THE FIRE BOURNEMOUTH

Balance Sheet as at 29 August 2023

The financial statements were approved and authorised for issue by the board of trustees on and signed on its behalf.

Approved by: 

Dated: 28/5/24

D A Richards - Trustee

The notes on pages 11 to 18 form part of these accounts

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

1 Statutory Information

Catch The Fire Bournemouth is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page. The company is registered as a charity.

The liability of members is limited to £1 each.

The presentation currency of the financial statements is the Pound Sterling (£).

2 Basis of accounting

These financial statements have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 (1A)) and the Companies Act 2006. These financial statements have been prepared on the going concern basis.

The charity constitutes a public benefit entity as defined by FRS 102.

3 Accounting Policies

The principal accounting policies adopted by the charity in the preparation of its financial statements are as follows:-

a) Accounting Convention

The financial statements have been prepared under the historical cost convention.

b) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

i) Revenue funds comprise grants and donations receivable from private bodies.

When donors specify that grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

ii) Investment income is included when receivable by the charity.

iii) Gift aid income is including in the statement of financial activities only when a claim made to HM Revenue & Customs has been approved.

iv) Government grants are included when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

3 Accounting Policies - continued

c) Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is allocated to expense headings either on a direct cost basis, or apportioned according to time spent, where it is not possible to directly attribute the expense. The irrecoverable element of VAT is included with the item of expense to which it relates.

- i) Grants and donations are made at the discretion of the directors. Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.
- ii) Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

d) Depreciation

Assets costing less than £50 are not capitalised. Depreciation is provided on tangible fixed assets to write off their cost over their estimated useful lives at the following rates:

Buildings	- 2% per annum on a straight line basis
Building Refurbishment	- 2% per annum on a straight line basis
Equipment	- 33.3% per annum on a straight line basis

e) Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds which have been designated by the trustees for a particular purpose. These are held within unrestricted funds.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further details are given in note 10.

- f) All of the charity's activities were continued in the current and previous year.
- g) Creditors and provisions are recognised when the company has a present obligation a result from a past event that will probably result in the transfer of funds to a third party and the amount can be reliably measured.

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

4 Income

Donations and legacies

	Un- restricted £	Restricted £	2023 £	2022 £
Appeals and donations	219,844	-	219,844	147,824
Gift aid	42,386	-	42,386	32,332
	<hr/>	<hr/>	<hr/>	<hr/>
	262,230	-	262,230	180,156
	<hr/>	<hr/>	<hr/>	<hr/>

Charitable activities

	Un- restricted £	Restricted £	2023 £	Un- restricted £
Church events	3,710	-	3,710	-
	<hr/>	<hr/>	<hr/>	<hr/>
	3,710	-	3,710	-
	<hr/>	<hr/>	<hr/>	<hr/>

Investments

	Un- restricted £	Restricted £	2023 £	Un- restricted £
Interest on cash deposits	5,788	-	5,788	2,930
	<hr/>	<hr/>	<hr/>	<hr/>
	5,788	-	5,788	2,930
	<hr/>	<hr/>	<hr/>	<hr/>

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

5 Expenditure

Charitable activities	Un- restricted £	Restricted £	2023 £	2022 £
Tithe & affiliation fees	11,288	-	11,288	12,129
Welfare donations	201	-	201	2,204
Volunteer gifts and entertainment	630	-	630	439
Pastoral salary	17,700	-	17,700	14,033
Salaries	38,835	-	38,835	86,315
Pension contributons	2,029	-	2,029	4,909
Visiting speaker costs	6,069	-	6,069	1,722
Worship expenses	3,932	-	3,932	3,510
Church events	3,342	-	3,342	1,835
Room hire	15,112	-	15,112	12,783
Administration and pastoral	899	-	899	1,751
Training	620	-	620	1,300
Advertising	(499)	-	(499)	5,844
Insurance	1,322	-	1,322	1,185
Meeting refreshments	67	-	67	39
Motor & travel expenses	1,135	-	1,135	255
Postage, stationery and IT	150	-	150	732
Bank and merchant charges	65	-	65	50
Legal Fees	-	-	-	2,400
Repairs and Renewals	283	-	283	-
Light and Heat	615	-	615	-
Donations - Benevolence	20	-	20	775
Staff Entertainment	1,004	-	1,004	1,173
	<hr/>	<hr/>	<hr/>	<hr/>
	104,819	-	104,819	155,381
	<hr/>	<hr/>	<hr/>	<hr/>
Other expenses (including governance costs)	Un- restricted £	Restricted £	2023 £	2022 £
Independent examination	1,440	-	1,440	1,200
Accountancy and payroll	3,000	-	3,000	2,740
Depreciation	-	-	-	277
Sundries	341	-	341	219
	<hr/>	<hr/>	<hr/>	<hr/>
	4,781	-	4,781	4,436
	<hr/>	<hr/>	<hr/>	<hr/>

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

6 Examiners fees

	2023 £	2022 £
Net income/expenditure is arrived at after charging:		
Independent examiners remuneration	1,440	1,200
Other fees paid to the independent examiner	3,000	2,740
	<hr/>	<hr/>

7 Fixed Assets	<u>Buildings</u> £	<u>Building Refurbishment</u> £	<u>Equipment</u> £	<u>Total Assets</u> £
Cost				
At 30 August 2022	-	-	10,127	10,127
Additions	459,096	16,710	-	475,806
	<hr/>	<hr/>	<hr/>	<hr/>
At 29 August 2023	459,096	16,710	10,127	485,933
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 30 August 2022	-	-	10,127	10,127
Charge for year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 29 August 2023	-	-	10,127	10,127
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 29 August 2023	459,096	16,710	-	475,806
	<hr/>	<hr/>	<hr/>	<hr/>
At 29 August 2022	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

8 Debtors

	2023 £	2022 £
Gift aid repayment claim	7,828	17,262
Prepayments	1,451	-
	<hr/>	<hr/>
	9,279	17,262
	<hr/>	<hr/>

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

9 Creditors - Amounts falling due within one year

	2023 £	2022 £
Accruals	3,720	3,400
Pension contributions	702	896
	<hr/>	<hr/>
	4,422	4,296
	<hr/>	<hr/>

Creditors - Amounts falling due after more than one year

DRPL Loan	-	30,000
BONDCO777 Loan	95,000	-
	<hr/>	<hr/>
	95,000	30,000
	<hr/>	<hr/>

11 Unrestricted Funds

	2023 £	2022 £
Fund balance at 30 August 2022	334,084	310,815
Income	271,728	183,086
Expenditure	(109,600)	(159,817)
	<hr/>	<hr/>
Fund balance at 29 August 2023	496,212	334,084
	<hr/>	<hr/>

Unrestricted Funds continued

The trustees have designated the following funds included within unrestricted funds:

	At 30/08/2022	Incoming	Outgoing	At 29/08/2023
Building Fund	126,837	108,156	-	234,993

BUILDING FUND

The fund was established to acquire a church building.

CATCH THE FIRE BOURNEMOUTH

Notes to the Financial Statements For the year ended 29 August 2023

12 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total 29 August 2023	Unrestricted Funds	Restricted Funds	Total 29 August 2022
Fixed assets	475,806	-	475,806	475,806	-	-
Current assets	119,828	-	119,828	119,828	-	368,380
Current liabilities	(99,422)	-	(99,422)	(99,422)	-	(34,296)
	<u>496,212</u>	<u>-</u>	<u>496,212</u>	<u>496,212</u>	<u>-</u>	<u>334,084</u>

13 Trustees Remuneration

During the period the following trustees were remunerated for employment services to the charity.

	2023 £	2022 £
Mrs A Richards (wife of Mr D Richards)	17,700	14,033

No trustees were remunerated for their services as a trustee in either the current or prior period.

14 Employees

The average number, including part time employees, for the period was 4 (2022 - 5).

The equivalent full time number of employees was 2 (2022 - 2). No employees earned more than £60,000 per annum.

Total remuneration

	2023 £	2022 £
Gross wages and salaries	53,970	98,055
Employers National Insurance	-	2,293
Employers pension contributions	2,029	4,909
	<u>55,998</u>	<u>105,257</u>

CATCH THE FIRE BOURNEMOUTH

**Notes to the Financial Statements
For the year ended 29 August 2023**

15 Related Party Transactions:

Other transactions

During the period the trustees Mr D & Mrs A Richards received £0 from the charity as a reimbursement of travel costs (2022 - £0).

16 Capital Commitments

At 29 August 2023 there were no capital commitments (2022 - None).

17 Going Concern

The financial statements have been prepared on a going concern basis. The trustees believe that there are no material uncertainties surrounding the charity's ability to continue on a going concern basis.

18 Gifts in kind

There were no material gifts in kind received by the charity in either this or the preceeding year.