

**SALVATION HOUSE CHURCH**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**CHARITY REGISTRATION No: 1079204**

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## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Objectives and Activities**

(a) To promote the propagation of the gospel of Jesus Christ and the spread of Christianity, in particular the practice of divine healing, the holding of divine worship, the study of the Holy Bible, the holding of prayer meetings, the teachings of the Christian religion and the giving of sermons.

(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 in such places as the trustees may in their absolute discretion from time to time think fit.

(c) To promote and fulfil such other charitable purposes beneficial to the community in such places as the trustees in their absolute discretion may from time to time think fit.

The Mission of Salvation House Church ("the Church") is to continue to preach the Gospel of our Lord Jesus Christ and to set the captives free through salvation. To accomplish this, we have held weekly in-depth Bible studies and eight monthly Outreach meetings. These monthly Outreach meetings to the local community have resulted in many people being healed whilst others have had a life-changing spiritual experience.

### **Achievements and Performance**

Because of the pandemic, our annual residential teaching weekend at the Denham Grove Hotel, Tilehouse Lane, Denham, Buckinghamshire has been cancelled in 2021.

### **Church activity**

In 2021 Sunday activities resumed with weekly meetings taking place in the school in Pimlico as well as midweek prayer meetings.

One-off gifts have been made to deserving individuals as agreed by the trustees. We have also contributed to other charities which have similar objectives to our own.

### **Financial Review**

Since December 2012 the Church has strengthened financially and is well able to continue with the objectives set out above.

New donors have been forthcoming, and this gives the Church something to build on for future years.

The trustees are committed in supporting the underprivileged, with this in mind we have agreed to donate £6,400 in 2020/21 to Aran Children Care Ministry in Sri Lanka to help build an orphanage. The orphanage is still under construction; we believe the Church has contributed a great deal in this tremendous work. And we are planning to help further in 2021/22. The Church has also helped the orphanage during the pandemic in order to meet their various needs.

### **Reserves policy**

The trustees are conscious of the need to maintain reserves sufficient to enable the Church to pay debts as they fall due whilst not accumulating more funds than are necessary. The current policy is to hold no less than the average expenditure for twelve months. Based on these accounts, this equates to £13,000.

At the end of the financial year there are £88,547 of unrestricted funds.

## **SALVATION HOUSE CHURCH**

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### **Taxation**

Salvation House Church is a registered charity and is recognised as such by the Her Majesty's Revenue and Customs for taxation purposes. Accordingly, the Church is exempt from tax on income and gains to the extent that these are applied to the charitable objects. No tax charges have arisen in the charity.

### **Structure, governance, and management**

The Church is an independent Christian Church and was re-named in February 2019 (Formerly Norwood Christian Fellowship).

### **Trustees**

- Robert H Paterson (Chair)
- Saimir Mazreku
- Lilian Joy Sheppard
- Lester Young

### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established review systems to mitigate the significant risks.

Vulnerable Groups: The Church operates a strict recruitment policy for all volunteers prior to involvement with children or vulnerable adults, and compliance is monitored.

Major Decisions: All major projects are discussed and approved by the trustees in meetings prior to implementation.

### **Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

### **Reference and administrative detail**

<b>Charity Name</b>	Salvation House Church
<b>Charity Registration Number</b>	1079204
<b>Church Office and Principal Address</b>	109 Miles Road, Mitcham, CR4 3GE
<b>Independent Examiner</b>	Andrew Paterson
<b>Bankers</b>	Lloyds Bank



## SALVATION HOUSE CHURCH

CHARITY REGISTRATION No: 1079204

### Trustees' Responsibilities

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

The law applicable to charities in England and Wales 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 income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Sam Mazreku, Trustee.



Robert Paterson, Trustee.

Date: 31 October 2022

### **Independent Examiner's Report to the Trustees of Salvation House Church**

I report to the trustees on my examination of the accounts of the Church for the year ended 31 December 2021 which are set out on pages 7 to 10.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Church's accounts carried out under section 145 of the 2011 Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales.

My 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.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Andrew N Paterson FCA  
37 Templeland Road  
Edinburgh  
EH12 8RP

31 October 2022

**SALVATION HOUSE CHURCH**

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**RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Receipts</b>			
Voluntary Receipts	2	27,349	23,895
Activities for Generating Funds		-	-
Investment Income		-	-
Receipts from Church Activities		-	-
Other Receipts		-	150
<b>Total Receipts</b>		<b>27,349</b>	<b>24,045</b>
<b>Payments</b>			
Church Activities	3	15,151	13,275
Fundraising Trading Costs		-	-
Governance Costs		-	-
<b>Total Payments</b>		<b>15,151</b>	<b>13,275</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>12,198</b>	<b>10,770</b>

The Church has no restricted funds.

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

The notes on pages 9 to 10 form part of these financial statements.

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**STATEMENT OF BALANCES****AS AT 31 DECEMBER 2021**

<b>Bank &amp; Cash Balances</b>	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
Balances brought forward		88,509	77,740
Surplus/(Deficit) of receipts over payments		12,198	10,769
<b>Bank &amp; Cash Balances carried forward</b>	<b>5</b>	<b><u>100,708</u></b>	<b><u>88,509</u></b>

**Current Assets**

During the year the Church received gifts and donations from taxpayers for which it is entitled to reclaim income tax under the Gift Aid scheme.

At the end of the year, the Church has a tax rebate receivable of approximately £4,415 (2020: £4,130).

Approved by the Trustees on 31 October 2022 and

Signed on their behalf by ..... *S. Mazreku* ..... Sam Mazreku, Trustee

..... *R. A. Paterson* ..... Bob Paterson, Trustee



**SALVATION HOUSE CHURCH**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

***Basis of preparation***

The financial statements have been prepared on a *Receipts and Payments* basis, with income and expenditure being recognised as and when paid or received.

***Fund accounting***

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the general objectives of the Church.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose by the donor.

The Church has had no restricted, designated, or endowment funds during the financial year.

***Income received***

All income is included in the Receipts and Payments Account when the income has been received.

Note that receipt occurs when funds are physically received, not when the funds appear on a bank statement.

***Expenditure***

Expenditure is recognised in the Receipts and Payments Account when the expense has been paid.

Note that payment includes the issuance of a cheque, and so payment is registered at the point a cheque is issued, not when the funds have cleared the bank.

***Value Added Tax (VAT)***

The Church is not registered for VAT and accordingly expenditure includes irrecoverable VAT where appropriate.

	2021 £	2020 £
<b>2. VOLUNTARY RECEIPTS</b>		
Covenanted Gifts	18,946	17,971
Offerings	3,161	1,708
Gift Aid	5,242	4,216
Other Gifts	-	150
	<hr/>	<hr/>
	<b>27,349</b>	<b>24,045</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>3. CHURCH ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gifts and Tithing	6,700	9,300
Rent	5,754	2,681
Preaching Cost	1,050	-
Church Equipment	715	-
Bank Charge	35	80
Insurance	231	228
Printing & Stationery	88	106
Sundries - Hospitality	260	35
Subscription	140	280
Telephone	-	150
Website cost	178	415
	<b>15,151</b>	<b>13,275</b>
<b>4. CASH AT BANK AND IN HAND</b>	<b>£</b>	<b>£</b>
Current Account Lloyds	100,693	88,494
Cash In Hand	15	15
	<b>100,708</b>	<b>88,509</b>

**5. RESTRICTED FUNDS**

There were no Restricted Funds during this financial year.

**6. STAFF COSTS AND NUMBERS**

There are no employees at Salvation House Church.

**7. TRUSTEES AND OTHER RELATED PARTIES**

No trustee received any remuneration nor were reimbursed any expenses in their capacity as trustees during the year (2020: None).

No trustee or other person related to the Church had any personal interest in any contract or transaction entered into by the Church during the year (2020: None).

The charity received donations of £9,500 (2020: £6,250) from 2 Trustees (2020: 2 Trustees) during the year.