

# THE EASTBURY CHURCH NORTHWOOD TRUST

England & Wales · Charity number 1082065

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2000-08-17

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

## Contact

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**Address** 13 Eastbury Road  
Northwood  
HA6 3AJ

**Phone** 07990530929

## Activities

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**Objects:** TO PAY OR APPLY THE CAPITAL AND INCOME TO A BENEFICIARY OR BENEFICIARIES (SEE DECLARATION OF TRUST FOR THE MEANING OF BENEFICIARY AND BENEFICIARIES) TO OR TOWARDS THE ADVANCEMENT OF THE CHRISTIAN RELIGION HAVING REGARD FOR THE NEEDS ESPECIALLY IN THE AREA OF EASTBURY NORTHWOOD HERTFORDSHIRE AND THE PARISH OF EMMANUEL NORTHWOOD AFORESAID BUT ALSO ELSEWHERE IN THE UNITED KINGDOM AND THROUGHOUT THE REST OF THE WORLD. PROVIDED THAT THOSE PURPOSES ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES

**Activities:** To support the work of Eastbury Church

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** EASTBURY, PARISH OF EMMANUEL NORTHWOOD HERTFORDSHIRE, UNITED KINGDOM, AND THROUGHOUT THE REST OF THE WORLD.
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,881	£6,220	-	-
2023-12-31	£12,206	£7,200	-	-
2022-12-31	£38,735	£39,691	-	-
2021-12-31	£47,611	£49,598	-	-
2020-12-31	£58,392	£44,127	-	-

## Trustees

Name	Role	Appointed
Andrew James Myers		2014-09-25
BRIAN PETER LADD		
HOW PENG LIM		2017-12-10
KIERAN GLYNN		2014-09-25
Rev JOHN MALHAM BRIDGES		2017-12-10

**THE EASTBURY CHURCH NORTHWOOD TRUST**

England & Wales - Charity number 1082065

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# Accounts

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**The Eastbury Church Northwood Trust  
Trustees' Report and Financial Statements**

**For the year ended 31 December 2024**

Registered number: 1082065

## **The Eastbury Church Northwood Trust**

### **Report of the Trustees**

The trustees present their report and the financial statements for the year ended 31 December 2024.

#### **Legal Structure**

The Eastbury Church Northwood Trust is a registered charity, number 1082065. It is governed by a declaration of trust dated 1 March 2000. This document was clarified by a supplemental deed dated 25 July 2000.

#### **Principal address**

The principal address of the Trust is 13 Eastbury Road, Northwood, Middlesex HA6 3AJ.

#### **Trustees**

The Trust is governed by a Board of Trustees. The following are the present trustees who have served throughout the year under review.

Kieran Glynn (Chair)  
John Bridges  
Brian Ladd

How Peng Lim  
Andrew Myers

It is the aim of the trustees to maintain a balance of appropriate skills and experience within the board of trustees. The composition of the board will be kept under review and any appropriate appointments will be made. Any new trustees will receive a suitable induction as to the duties and responsibilities of a trustee (including a copy of CC3) and also to the governance and activities of the charity.

#### **Objects**

The principal object of the Charity is the furtherance of the Christian Religion, especially within the Parish of Emmanuel Church Northwood and the area of Eastbury, Hertfordshire. This has been done historically mainly through the provision of a property to house the minister of Eastbury Church.

#### **Public Benefit**

The trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The Trust was established with objects that are for the public benefit. The trustees recognise their responsibility for the continued monitoring of the public benefit of the Charity's activities.

#### **Activities and Achievements**

During the year under review the Trust continued to be responsible for the day to day management of the property at 54 Rofant Road, Northwood.

#### **Review of transactions and financial position**

During the year total income of £30,881 (2023 - £12,206) was received. All of this was unrestricted. The Trust made a surplus of £24,661 during the year (2023 restated - £2,494 deficit). The total unrestricted fund was £547,780 (2023 restated - £523,119). Having regard to the above and the restricted repairs and improvements fund of £3,130 (2023 - £3,130), the trustees believe that the financial position of the Trust is satisfactory.

#### **Future plans**

As of 1 January 2023, the Eastbury Church Sunday service has ceased and a mid-week service introduced with very little interest. As a consequence the majority of the members have temporarily moved to other churches and the majority of giving to Eastbury Church Northwood Trust (ECNT) by ECNT donors has ceased.

A thorough consultation was carried out with original donors and individuals who were part of the Eastbury community at the time of the church's closure. The purpose was to seek their views on the trustees' proposal to sell the property at 54 Rofant Road. Twelve original donors (or their families) were contacted. The responses indicated strong support for the proposal, particularly now that it is clear the Eastbury church will not be restarting. It was now appropriate to sell the house and to distribute the assets to causes which would further Christian mission.

Accordingly, 54 Rofant Road was listed for sale on 28 July 2025. Once the sale is completed, the trustees will begin the process of allocating the funds to organisations that align with the Trust's objectives.

**Reserves policy**

It is the trustees' policy to maintain enough reserves to meet their obligations relating to 54 Rofant Road and to ensure that there are sufficient reserves available at the right time in order to meet the cost of any future large expenses relating to that property, particularly with regard to improvements.

**Major risks**

The trustees have identified and reviewed the major risks to which the Trust is exposed. They believe that the major risks relate to the property at 54 Rofant Road. This risk is reviewed regularly by the trustees. The trustees maintain appropriate insurance and also retain sufficient reserves to cover this and other potential risks.

The trustees are satisfied that appropriate systems have been installed to mitigate these risks.

**Trustees' responsibilities in respect of the financial statements**

The trustees are responsible for preparing the trustees' Report 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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs in the charity and of the incoming resources and application of resources 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;
- 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 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, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection and detection of fraud and other irregularities.

**Disclosure**

The trustees of the charity, confirm, so far as they are aware, that: there is no relevant information of which the charity's independent examiner is unaware; and that they have taken all the steps that we ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**Advisers**

*Bankers*

Barclays Bank plc  
Leicester  
LE87 2BB

Approved by the trustees and signed on their behalf.



Kieran Glynn  
Chair of Trustees  
25 September 2025

**Independent Examiner's Report to the Trustees of  
The Eastbury Church Northwood Trust**

I report on the accounts of the Trust for the year ended 31 December 2024 which are set out on pages 4 to 8.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust 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. Consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect 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 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.



David Hadley  
25 September 2025

37 Ellenbrook Lane  
Hatfield  
AL10 9RW

**The Eastbury Church Northwood Trust**

**Statement of Financial Activities**

**Year ended 31 December 2024**

	Notes	2024 Restricted Funds £	2024 Unrestricted Fund £	2024 Total Funds £	2023 (restated) Total Funds £
<b>Incoming Resources</b>					
<b>Activities in furtherance of the charity's objects:</b>					
Donations received	2	-	-	-	1,730
Tax refund		-	-	-	-
		-	-	-	1,730
Investment income					
Interest on bank deposit		-	281	281	176
Rental income	3	-	30,600	30,600	10,200
Other Income			-	-	100
<b>Total Incoming Resources</b>		-	30,881	30,881	12,206
<b>Resources Expended</b>					
Charitable expenditure					
Donations to Eastbury Church		-	-	-	(1,730)
Rental expenditure					
Property expenses	3	-	(6,220)	(6,220)	(5,470)
<b>Total Resources Expended</b>		-	(6,220)	(6,220)	(7,200)
<b>Net Incoming (outgoing) Resources</b>		-	24,661	24,661	5,006
<b>Prior Year Adjustment</b>	7				(7,500)
<b>Fund Balances brought forward at 1 January 2024</b>		£503,130	£17,989	523,119	525,613
<b>Fund Balances carried forward at 31 December 2024</b>	6	£503,130	£42,650	£547,780	£523,119

All income and expenditure derive from continuing activities and there are no gains and losses other than those passing through the Statement of Financial Activities.

The notes on pages 6 to 8 form part of these financial statements

**The Eastbury Church Northwood Trust**

**Balance Sheet at 31 December 2024**

	Note	2024 £	2023 (restated) £
<b>Tangible Fixed Asset</b>			
Property at valuation	4	500,000	500,000
<b>Current Assets</b>			
Tax refund due		-	-
Cash at bank		18,954	18,673
- Deposit			
- Current		44,377	19,997
<b>Net Current Assets</b>		<b>63,331</b>	<b>38,670</b>
<b>Net Assets</b>		<b>£563,331</b>	<b>£538,670</b>
Represented by:			
<b>Funds for church in Eastbury and Mission</b>	5	15,551	15,551
<b>Restricted Reserves</b>		503,130	503,130
<b>Unrestricted Reserves</b>	6	44,650	19,989
<b>Total funds</b>		<b>547,780</b>	<b>523,119</b>
		<b>£563,331</b>	<b>£538,670</b>

Approved by the trustees on 25 September 2025  
and signed on their behalf by:



Kieran Glynn  
Trustee

The notes on pages 6 to 8 form part of these financial statements

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts**

**Year ended 31 December 2024**

**1 Accounting policies**

**Accounting convention**

The accounts are prepared on a going concern basis under the historical cost convention, and, except for the treatment of the Trust's property which is stated at valuation (as explained in note 3), comply with the Statement of Financial Reporting Standard (FRS 102) as it applies to charities under the applicable Statement of Recommended Practice (SORP).

**Donations received**

Donations are recognised in the accounts when received.

**Tax status**

The Trust is a registered charity and is not subject to corporation tax on its current activities.

**Tangible Fixed Assets**

Freehold land and buildings are shown at valuation. There are no other fixed assets.

**2 Donations received**

Total donations received during the year were £nil (2023- £1,730). Eastbury Church contributed £ nil (2023 - £nil) to insurance, rates and repairs.

**3 Rental Income and Expenditure**

The Minister of the Church moved out of the property in August 2023. Subsequently, the property was let out in September 2023. Expenses incurred on the property were:

	<b>2024</b>	<b>2023</b>
	£	£
Management fees	4,316	1,759
Insurance	1,043	1,028
Repairs and maintenance	420	1,734
Rates and power	441	949
	<hr/> 6,220	<hr/> 5,470

**4 Fixed Assets**

During 2000 the freehold property, 54 Rofant Road, Northwood, was purchased for £252,000. This property was revalued at open market value with vacant possession at 6 November 2012 by Stephen M Cornish, BSc, FRICS, FFPWS, with a value of £500,000. No up to date valuation has been carried out due to the cost involved. However, the trustees do not believe that the property is currently worth less than this revaluation.

**5 Funds for church in Eastbury and Mission**

The amount due to Eastbury Church consists of gifts made by members of the congregation of that church, together with the associated Gift Aid. At the donors' request these are all passed directly to the church. The balance at any time represents gifts received, but not yet paid over to the Church.

As of 1 January 2023, the Sunday service in Eastbury Farm school has ceased and a mid-week service introduced with very little interest. As a consequence the majority of the members have temporarily moved to other churches and the majority of giving to ECNT by donors has ceased. The Trustees are taking time to review this and reflect on the wishes of the donors on how best to use this balance.

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts (continued)**

**Year ended 31 December 2024**

At the end of the year the balance is made up as follows

	<b>2024</b>	<b>2023</b> <b>(restated)</b>
Cash at bank	15,551	15,551
Gift Aid due	-	-
	<hr/> <b>£15,551</b>	<hr/> <b>£15,551</b>

**6 Reserves**

	Restricted Reserves		Unrestricted Reserves	Total Reserves
	Pastor's House Fund	Repairs and Improvements Fund		
Balance 1 January 2022	500,000	3,130	22,483	525,613
Incoming resources	-	-	12,206	12,206
Resources expended	-	-	(7,200)	(7,200)
Prior Year Adjustment (note 7)	-	-	(7,500)	(7,500)
Balance 31 December 2023	500,000	3,130	19,989	523,119
Incoming resources	-	-	30,881	30,881
Resources expended	-	-	(6,220)	(6,220)
Balance 31 December 2024	<b>£500,000</b>	<b>£3,130</b>	<b>£44,650</b>	<b>£547,780</b>

The Pastor's House Fund represents the property at 54 Rofant Road, stated as explained in note 4. This house was purchased with gifts made, mainly by members of Eastbury Church, in order to provide a home for the minister of Eastbury Church.

The Repairs and Improvements Fund consist of a gift that was made to be used for major repairs and improvements to 54 Rofant Road.

At 31 December 2023, the whole of the unrestricted fund has been designated for the maintenance and improvement of 54 Rofant Road. Repairs undertaken during the year are written off as incurred.

The Funds and Unrestricted Reserve are represented by the Trust's assets as follows:

	Tangible fixed asset £	Bank & Deposit Account £	Eastbury Church & Mission £	Total £
Pastor's House Fund	500,000	-	-	500,000
Repairs and improvements Fund	-	3,130	-	3,130
Unrestricted Reserve	-	60,201	(15,551)	44,650
	<hr/> <b>500,000</b>	<b>63,331</b>	<b>(15,551)</b>	<b>547,780</b>

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts (continued)**

**Year ended 31 December 2024**

**7 Prior Year Adjustment**

The trustees had specifically decided that the £7,500 settlement to Emmanuel would come from rental income and not donations from Eastbury church members. This was incorrectly shown in the 2023 accounts and hence the 2023 accounts have been restated to reflect this.

**8 Payments to trustees**

No remuneration or expenses were paid to any of the trustees.



**THE EASTBURY CHURCH NORTHWOOD TRUST**

England & Wales - Charity number 1082065

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# Accounts

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**The Eastbury Church Northwood Trust  
Trustees' Report and Financial Statements**

**For the year ended 31 December 2022**

## **The Eastbury Church Northwood Trust**

### **Report of the Trustees**

The trustees present their report and the financial statements for the year ended 31 December 2022.

### **Legal Structure**

The Eastbury Church Northwood Trust is a registered charity, number 1082065. It is governed by a declaration of trust dated 1 March 2000. This document was clarified by a supplemental deed dated 25 July 2000.

### **Principal address**

The principal address of the Trust is 13 Eastbury Road, Northwood, Middlesex HA6 3AJ.

### **Trustees**

The Trust is governed by a Board of Trustees. The following are the present trustees who have served throughout the year under review.

Kieran Glynn (Chair)  
John Bridges  
Brian Ladd

How Peng Lim  
Andrew Myers

It is the aim of the trustees to maintain a balance of appropriate skills and experience within the board of trustees. The composition of the board will be kept under review and any appropriate appointments will be made. Any new trustees will receive a suitable induction as to the duties and responsibilities of a trustee (including a copy of CC3) and also to the governance and activities of the charity.

### **Objects**

The principal object of the Charity is the furtherance of the Christian Religion, especially within the Parish of Emmanuel Church Northwood and the area of Eastbury, Hertfordshire. This is done mainly through the provision of a property to house the minister of Eastbury Church.

### **Public Benefit**

The trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The Trust was established with objects that are for the public benefit. The trustees recognise their responsibility for the continued monitoring of the public benefit of the Charity's activities.

### **Activities and Achievements**

During the year under review the Trust continued to be responsible for the day to day management of the property at 54 Rofant Road, Northwood, which is provided for the occupation of the minister of Eastbury Church.

In addition, the Trust further supported the ministry of Eastbury Church by directly passing on to the Church donations that were made to the Trust by Church members and others, together with the associated Gift Aid.

### **Review of transactions and financial position**

During the year total income of £38,735 (2021 - £47,611) was received. All of this was unrestricted and will all be applied in the support of the ministry of Eastbury Church. The Trust made a deficit of £956 during the year (2021 - £1,987 deficit). The total unrestricted fund was £22,483 (2021 - £23,439). The trustees have designated this unrestricted fund for the upkeep and improvement of 54 Rofant Road. Having regard to the above and the restricted repairs and improvements fund of £3,130 (2021 - £3,130), the trustees believe that the financial position of the Trust is satisfactory.

### **Future plans**

As of 1 January 2023, the Eastbury Church Sunday service has ceased and a mid-week service introduced with very little interest. As a consequence the majority of the members have temporarily moved to other churches and the majority of giving to Eastbury Church Northwood Trust (ECNT) by ECNT donors has ceased. The Trustees are taking time to review this and reflect on the wishes of the donors on how best to use the balance and to continue to maintain 54 Rofant Road as a suitable house for a minister.

**Reserves policy**

It is the trustees' policy to maintain enough reserves to meet their obligations relating to 54 Rofant Road and to ensure that there are sufficient reserves available at the right time in order to meet the cost of any future large expenses relating to that property, particularly with regard to improvements.

**Major risks**

The trustees have identified and reviewed the major risks to which the Trust is exposed. They believe that the major risks relate to the property at 54 Rofant Road. This risk is reviewed regularly by the trustees. The trustees maintain appropriate insurance and also retain sufficient reserves to cover this and other potential risks.

The trustees are satisfied that appropriate systems have been installed to mitigate these risks.

**Trustees' responsibilities in respect of the financial statements**

The Trustees are responsible for preparing the Trustees' Report 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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs in the charity and of the incoming resources and application of resources 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;
- 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 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, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection and detection of fraud and other irregularities.

**Disclosure**

The trustees of the charity, confirm, so far as they are aware, that: there is no relevant information of which the charity's independent examiner is unaware; and that they have taken all the steps that we ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**Advisers***Bankers*

Barclays Bank plc  
54 High Street  
Ruislip  
Middlesex HA4 7AT

*Independent examiner*

David Hadley  
37 Ellenbrook Lane  
Hatfield  
Hertfordshire AL10 9RW

Approved by the trustees and  
signed on their behalf.

Kieran Glynn  
Chair of Trustees  
23 October 2023



## **Independent Examiner's Report to the Trustees of The Eastbury Church Northwood Trust**

I report on the accounts of the Trust for the year ended 31 December 2022 which are set out on pages 4 to 7.

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust 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. Consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect 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 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.



David Hadley  
25 October 2023.

37 Ellenbrook Lane  
Hatfield  
AL10 9RW

**The Eastbury Church Northwood Trust**  
**Statement of Financial Activities**

**Year ended 31 December 2022**

	Notes	2022 Restricted Funds £	2022 Unrestricted Fund £	2022 Total Funds £	2021 Total Funds £
<b>Incoming Resources</b>					
<b>Activities in furtherance of the charity's objects:</b>					
Donations received	2	-	32,011	32,011	39,570
Tax refund		-	6,706	6,706	8,039
		-	38,717	38,717	47,609
Investment income		-			
Interest on bank deposit		-	18	18	2
Rental income	3	-	-	-	-
<b>Total Incoming Resources</b>		-	38,735	38,735	47,611
<b>Resources Expended</b>					
Charitable expenditure					
Donations to Eastbury Church		-	39,691	39,691	47,478
Rental expenditure					
Property expenses	3	-	-	-	2,120
<b>Total Resources Expended</b>		-	39,691	39,691	49,598
<b>Net Incoming (outgoing) Resources</b>		-	(956)	(956)	(1,987)
<b>Fund Balances brought forward at 1 January 2022</b>		£503,130	£23,439	£526,569	528,556
<b>Fund Balances carried forward at 31 December 2022</b>	6	£503,130	£22,483	£525,613	£526,569

All income and expenditure derive from continuing activities and there are no gains and losses other than those passing through the Statement of Financial Activities.

The notes on pages 6 and 7 form part of these financial statements

**The Eastbury Church Northwood Trust**

**Balance Sheet at 31 December 2022**

	Note	2022 £	2021 £
<b>Tangible Fixed Asset</b>			
Property at valuation	4	500,000	500,000
<b>Current Assets</b>			
Tax refund due		3,639	2,287
Cash at bank		18,497	18,479
- Deposit			
- Current		33,729	47,053
<b>Net Current Assets</b>		55,865	67,819
<b>Net Assets</b>		£555,865	£567,819
Represented by:			
<b>Funds for church in Eastbury and Mission</b>	5	30,252	41,250
<b>Restricted Reserves</b>		503,130	503,130
<b>Unrestricted Reserves</b>	6	22,483	23,439
<b>Total funds</b>		525,613	526,569
		£555,865	£567,819

Approved by the trustees on 23 October 2023 and signed on their behalf by:



Kieran Glynn  
Trustee

The notes on pages 6 and 7 form part of these financial statements

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts**

**Year ended 31 December 2022**

**1 Accounting policies**

**Accounting convention**

The accounts are prepared on a going concern basis under the historical cost convention, and, except for the treatment of the Trust's property which is stated at valuation (as explained in note 3), comply with the Statement of Financial Reporting Standard (FRS 102) as it applies to charities under the applicable Statement of Recommended Practice (SORP).

**Donations received**

Donations are recognised in the accounts when received.

**Tax status**

The Trust is a registered charity and is not subject to corporation tax on its current activities.

**Tangible Fixed Assets**

Freehold land and buildings are shown at valuation. There are no other fixed assets.

**2 Donations received**

Eastbury Church contributed £5,690 (2021 - £965) to insurance, rates and repairs, which is included in the £32,011 (2021- £39,570) total of donations received for the year.

**3 Rental Income and Expenditure**

There were no rental income and expenditure, as it was occupied by the Minister of the Church throughout the financial year.

**4 Fixed Assets**

During 2000 the freehold property, 54 Rofant Road, Northwood, was purchased for £252,000. This property was revalued at open market value with vacant possession at 6 November 2012 by Stephen M Cornish, BSc, FRICS, FFPWS, with a value of £500,000. No up to date valuation has been carried out due to the cost involved. However, the trustees do not believe that the property is currently worth less than this revaluation.

**5 Funds for church in Eastbury and Mission**

The amount due to Eastbury Church consists of gifts made by members of the congregation of that church, together with the associated Gift Aid. At the donors' request these are all passed directly to the church. The balance at any time represents gifts received, but not yet paid over to the Church.

As of 1 January 2023, the Sunday service in Eastbury Farm school has ceased and a mid-week service introduced with very little interest. As a consequence the majority of the members have temporarily moved to other churches and the majority of giving to ECNT by donors has ceased. The Trustees are taking time to review this and reflect on the wishes of the donors on how best to use this balance.

At the end of the year the balance is made up as follows

	<b>2022</b>	<b>2021</b>
Cash at bank	26,613	38,963
Gift Aid due	3,639	2,287
	<hr/> <b>£30,252</b>	<hr/> <b>£41,250</b>

**The Eastbury Church Northwood Trust  
Notes to the Accounts (continued)**

**Year ended 31 December 2022**

**6 Reserves**

	Restricted Reserves		Unrestricted Reserves	Total Reserves
	Pastor's House Fund	Repairs and Improvements Fund		
Balance 1 January 2021	500,000	5,250	23,306	528,556
Incoming resources	-	-	47,611	47,611
Resources expended	-	(2,120)	(47,478)	(49,598)
Balance 31 December 2021	500,000	3,130	23,439	526,569
Incoming resources	-	-	38,735	38,735
Resources expended	-	-	(39,691)	(39,691)
Balance 31 December 2022	£500,000	£3,130	£22,483	£525,613

The Pastor's House Fund represents the property at 54 Rofant Road, stated as explained in note 4. This house was purchased with gifts made, mainly by members of Eastbury Church, in order to provide a home for the minister of Eastbury Church.

The Repairs and Improvements Fund consists of a gift that was made to be used for major repairs and improvements to 54 Rofant Road.

At 31 December 2022, the whole of the unrestricted fund has been designated for the maintenance and improvement of 54 Rofant Road. Repairs undertaken during the year are written off as incurred.

The Funds and Unrestricted Reserve are represented by the Trust's assets as follows:

	Tangible fixed asset £	Bank & Deposit Account £	Other net Current Assets £	Due to Eastbury Church £	Total £
Pastor's House Fund	500,000	-	-	-	500,000
Repairs and improvements Fund	-	3,130	-	-	3,130
Unrestricted Reserve	-	49,096	3,639	(30,252)	22,483
	£500,000	£52,226	£3,639	£(30,252)	£525,613

**7 Payments to trustees**

No remuneration or expenses were paid to any of the trustees.

During the year trustees made donations to the Trust as part of their Christian giving to Eastbury Church. These amounts, together with the associated Gift Aid, were passed directly to the Church.

**THE EASTBURY CHURCH NORTHWOOD TRUST**

England & Wales - Charity number 1082065

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# Accounts

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**The Eastbury Church Northwood Trust  
Trustees' Report and Financial Statements**

**For the year ended 31 December 2021**

Registered number: 1082065

## **The Eastbury Church Northwood Trust**

### **Report of the Trustees**

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

### **Legal Structure**

The Eastbury Church Northwood Trust is a registered charity, number 1082065. It is governed by a declaration of trust dated 1 March 2000. This document was clarified by a supplemental deed dated 25 July 2000.

### **Principal address**

The principal address of the Trust is 13 Eastbury Road, Northwood, Middlesex HA6 3AJ.

### **Trustees**

The Trust is governed by a Board of Trustees. The following are the present trustees who have served throughout the year under review.

Kieran Glynn (Chair)  
John Bridges  
Brian Ladd

How Peng Lim  
Andrew Myers

It is the aim of the trustees to maintain a balance of appropriate skills and experience within the board of trustees. The composition of the board will be kept under review and any appropriate appointments will be made. Any new trustees will receive a suitable induction as to the duties and responsibilities of a trustee (including a copy of CC3) and also to the governance and activities of the charity.

### **Objects**

The principal object of the Charity is the furtherance of the Christian Religion, especially within the Parish of Emmanuel Church Northwood and the area of Eastbury, Hertfordshire. This is done mainly through the provision of a property to house the minister of Eastbury Church.

### **Public Benefit**

The trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The Trust was established with objects that are for the public benefit. The trustees recognise their responsibility for the continued monitoring of the public benefit of the Charity's activities.

### **Activities and Achievements**

During the year under review the Trust continued to be responsible for the day to day management of the property at 54 Rofant Road, Northwood, which is provided for the occupation of the minister of Eastbury Church.

In addition, the Trust further supported the ministry of Eastbury Church by directly passing on to the Church donations that were made to the Trust by Church members and others, together with the associated Gift Aid.

### **Review of transactions and financial position**

During the year total income of £47,611 (2020 - £58,392) was received. All of this was unrestricted and will all be applied in the support of the ministry of Eastbury Church. The Trust made a deficit of £1,987 during the year (2020 - £14,265 surplus). The total unrestricted fund was £23,439 (2020 - £23,306). The trustees have designated this unrestricted fund for the upkeep and improvement of 54 Rofant Road. Having regard to the above and the restricted repairs and improvements fund of £3,130 (2020 - £5,250), the trustees believe that the financial position of the Trust is satisfactory.

### **Future plans**

It is the trustees' intention to work closely with the leadership of Eastbury Church and in particular to continue to maintain 54 Rofant Road as a suitable house for the minister of Eastbury Church.

### **Reserves policy**

It is the trustees' policy to maintain enough reserves to meet their obligations relating to 54 Rofant Road and to ensure that there are sufficient reserves available at the right time in order to meet the cost of any future large expenses relating to that property, particularly with regard to improvements.

### **Major risks**

The trustees have identified and reviewed the major risks to which the Trust is exposed. They believe that the major risks relate to the property at 54 Rofant Road. This risk is reviewed regularly by the trustees. The trustees maintain appropriate insurance and also retain sufficient reserves to cover this and other potential risks.

The trustees are satisfied that appropriate systems have been installed to mitigate these risks.

### **Trustees' responsibilities in respect of the financial statements**

The Trustees are responsible for preparing the Trustees' Report 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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs in the charity and of the incoming resources and application of resources 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;
- 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 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, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection and detection of fraud and other irregularities.

### **Disclosure**

The trustees of the charity, confirm, so far as they are aware, that: there is no relevant information of which the charity's independent examiner is unaware; and that they have taken all the steps that we ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

### **Advisers**

#### *Bankers*

Barclays Bank plc  
54 High Street  
Ruislip  
Middlesex HA4 7AT

#### *Independent examiner*

David Hadley  
37 Ellenbrook Lane  
Hatfield  
Hertfordshire AL10 9RW

Approved by the trustees and  
signed on their behalf

Kieran Glynn  
Chair of Trustees  
23 October 2022



**Independent Examiner's Report to the Trustees of  
The Eastbury Church Northwood Trust**

I report on the accounts of the Trust for the year ended 31 December 2021 which are set out on pages 4 to 7

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust 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. Consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

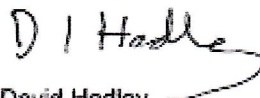
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect 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 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.



David Hadley  
23 Oct. 22

37 Ellenbrook Lane  
Hatfield  
AL10 9RW

**The Eastbury Church Northwood Trust**  
**Statement of Financial Activities**

**Year ended 31 December 2021**

	Notes	2021 Restricted Funds £	2021 Unrestricted Fund £	2021 Total Funds £	2020 Total Funds £
<b>Incoming Resources</b>					
<b>Activities in furtherance of the charity's objects:</b>					
Donations received	2	-	39,570	39,570	35,173
Tax refund		-	8,039	8,039	6,428
		-	47,609	47,609	41,601
Investment income		-			
Interest on bank deposit		-	2	2	14
Rental income	3	-	-	-	16,777
<b>Total Incoming Resources</b>		-	47,611	47,611	58,392
<b>Resources Expended</b>					
Charitable expenditure					
Donations to Eastbury Church		-	47,478	47,478	43,340
Rental expenditure					
Property expenses	3	2,120	-	2,120	787
<b>Total Resources Expended</b>		2,120	47,478	49,598	44,127
<b>Net Incoming (outgoing) Resources</b>		(2,120)	133	(1,987)	14,265
<b>Fund Balances brought forward at 1 January 2021</b>		£505,250	£23,306	£528,556	514,291
<b>Fund Balances carried forward at 31 December 2021</b>	6	£503,130	£23,439	£526,569	£528,566

All income and expenditure derive from continuing activities and there are no gains and losses other than those passing through the Statement of Financial Activities.

The notes on pages 6 and 7 form part of these financial statements

**The Eastbury Church Northwood Trust**

**Balance Sheet at 31 December 2021**

	Note	2021 £	2020 £
<b>Tangible Fixed Asset</b>			
Property at valuation	4	500,000	500,000
<b>Current Assets</b>			
Tax refund due		2,287	1,945
Cash at bank		18,479	18,477
- Deposit			
- Current		47,053	50,751
<b>Net Current Assets</b>		67,819	71,173
<b>Net Assets</b>		<u>£567,819</u>	<u>£571,173</u>
Represented by:			
<b>Amount due to Eastbury Church</b>	5	41,250	42,617
<b>Restricted Reserves</b>		503,130	505,250
<b>Unrestricted Reserves</b>	6	23,439	23,306
<b>Total funds</b>		<u>526,569</u>	<u>528,556</u>
		<u>£567,819</u>	<u>£571,173</u>

Approved by the trustees on 23 October 2022 and signed on their behalf by



Kieran Glynn  
Trustee

The notes on pages 6 and 7 form part of these financial statements

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts**

**Year ended 31 December 2021**

**1 Accounting policies**

**Accounting convention**

The accounts are prepared on a going concern basis under the historical cost convention, and, except for the treatment of the Trust's property which is stated at valuation (as explained in note 3), comply with the Statement of Financial Reporting Standard (FRS 102) as it applies to charities under the applicable Statement of Recommended Practice (SORP).

**Donations received**

Donations are recognised in the accounts when received.

**Tax status**

The Trust is a registered charity and is not subject to corporation tax on its current activities.

**Tangible Fixed Assets**

Freehold land and buildings are shown at valuation. There are no other fixed assets.

**2 Donations received**

Eastbury Church contributed £965 (2020 - £935) to insurance and rates, which is included in the £39,570 (2020- £35,173) total of donations received for the year.

**3 Rental Income and Expenditure**

There were no rental income and expenditure, as it was occupied by the Minister of the Church throughout the financial year. During the year £2,120 was spent on improving the property by replacing the carpets with wooden flooring. Last year the rental income of £16,777 is net of management charges and property expenses relating to the rental was £787.

**4 Fixed Assets**

During 2000 the freehold property, 54 Rofant Road, Northwood, was purchased for £252,000. This property was revalued at open market value with vacant possession at 6 November 2012 by Stephen M Cornish, BSc, FRICS, FFPWS, with a value of £500,000. No up to date valuation has been carried out due to the cost involved. However, the trustees do not believe that the property is currently worth less than this revaluation.

**5 Amount due to Eastbury Church**

The amount due to Eastbury Church consists of gifts made by members of the congregation of that church, together with the associated Gift Aid. At the donors' request these are all passed directly to the church. The balance at any time represents gifts received, but not yet paid over to the Church.

At the end of the year the balance is made up as follows

	<b>2021</b>	<b>2020</b>
Cash at bank	38,963	40,672
Gift Aid due	2,287	1,945
	<hr/>	<hr/>
	£41,250	£42,617
	<hr/>	<hr/>

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts (continued)**

**Year ended 31 December 2021**

**6 Reserves**

	Restricted Reserves		Unrestricted Reserves	Total Reserves
	Pastor's House Fund	Repairs and Improvements Fund		
Balance 1 January 2020	500,000	5,250	9,041	514,291
Incoming resources	-	-	58,392	58,392
Resources expended	-	-	(44,127)	(44,127)
Balance 31 December 2020	500,000	5,250	23,306	528,556
Incoming resources	-	-	47,611	47,611
Resources expended	-	(2,120)	(47,478)	(49,598)
Balance 31 December 2021	£500,000	£3,130	£23,439	£526,569

The Pastor's House Fund represents the property at 54 Rofant Road, stated as explained in note 4. This house was purchased with gifts made, mainly by members of Eastbury Church, in order to provide a home for the minister of Eastbury Church.

The Repairs and Improvements Fund consists of a gift that was made to be used for major repairs and improvements to 54 Rofant Road. £2,120 of improvements incurred during the year were deducted against this restricted reserve.

At 31 December 2021, the whole of the unrestricted fund has been designated for the maintenance and improvement of 54 Rofant Road. Repairs undertaken during the year are written off as incurred.

The Funds and Unrestricted Reserve are represented by the Trust's assets as follows:

	Tangible fixed asset £	Bank Deposit Account £	Other net Current Assets £	Due to Eastbury Church £	Total £
Pastor's House Fund	500,000	-	-	-	500,000
Repairs and improvements Fund	-	3,130	-	-	3,130
Unrestricted Reserve	-	62,402	2,287	(41,250)	23,439
	£500,000	£65,532	£2,287	£(41,250)	£526,569

**7 Payments to trustees**

No remuneration or expenses were paid to any of the trustees.

During the year trustees made donations to the Trust as part of their Christian giving to Eastbury Church. These amounts, together with the associated Gift Aid, were passed directly to the Church.

**THE EASTBURY CHURCH NORTHWOOD TRUST**

England & Wales - Charity number 1082065

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# Accounts

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**The Eastbury Church Northwood Trust  
Trustees' Report and Financial Statements**

**For the year ended 31 December 2020**

Registered number: 1082065

## **The Eastbury Church Northwood Trust**

### **Report of the Trustees**

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

### **Legal Structure**

The Eastbury Church Northwood Trust is a registered charity, number 1082065. It is governed by a declaration of trust dated 1 March 2000. This document was clarified by a supplemental deed dated 25 July 2000.

### **Principal address**

The principal address of the Trust is 13 Eastbury Road, Northwood, Middlesex HA6 3AJ.

### **Trustees**

The Trust is governed by a Board of Trustees. The following are the present trustees who have served throughout the year under review.

Kieran Glynn (Chair)

John Bridges

Brian Ladd

How Peng Lim

Andrew Myers

Ian Spowart (resigned 17 March 2020)

It is the aim of the trustees to maintain a balance of appropriate skills and experience within the board of trustees. The composition of the board will be kept under review and any appropriate appointments will be made. Any new trustees will receive a suitable induction as to the duties and responsibilities of a trustee (including a copy of CC3) and also to the governance and activities of the charity.

### **Objects**

The principal object of the Charity is the furtherance of the Christian Religion, especially within the Parish of Emmanuel Church Northwood and the area of Eastbury, Hertfordshire. This is done mainly through the provision of a property to house the minister of Eastbury Church.

### **Public Benefit**

The trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The Trust was established with objects that are for the public benefit. The trustees recognise their responsibility for the continued monitoring of the public benefit of the Charity's activities.

### **Activities and Achievements**

During the year under review the Trust continued to be responsible for the day to day management of the property at 54 Rofant Road, Northwood, which is provided for the occupation of the minister of Eastbury Church.

In addition, the Trust further supported the ministry of Eastbury Church by directly passing on to the Church donations that were made to the Trust by Church members and others, together with the associated Gift Aid.

### **Review of transactions and financial position**

During the year total income of £58,392 (2019 - £69,052) was received. All of this was unrestricted and will all be applied in the support of the ministry of Eastbury Church. The Trust made a surplus of £14,265 during the year (2019 - £4,057 loss), mainly from the letting out of 54 Rofant Road during the year when there was no minister of Eastbury Church in place. The total unrestricted fund was £23,306 (2019 - £9,041). The trustees have designated this unrestricted fund for the upkeep and improvement of 54 Rofant Road. Having regard to the above and the restricted repairs and improvements fund of £5,250, the trustees believe that the financial position of the Trust is satisfactory.

### **Future plans**

It is the trustees' intention to work closely with the leadership of Eastbury Church and in particular to continue to maintain 54 Rofant Road as a suitable house for the minister of Eastbury Church.

### **Reserves policy**

It is the trustees' policy to maintain enough reserves to meet their obligations relating to 54 Rofant Road and to ensure that there are sufficient reserves available at the right time in order to meet the cost of any future large expenses relating to that property, particularly with regard to improvements.

### **Major risks**

The trustees have identified and reviewed the major risks to which the Trust is exposed. They believe that the major risks relate to the property at 54 Rofant Road. This risk is reviewed regularly by the trustees. The trustees maintain appropriate insurance and also retain sufficient reserves to cover this and other potential risks.

The trustees are satisfied that appropriate systems have been installed to mitigate these risks.

### **Trustees' responsibilities in respect of the financial statements**

The Trustees are responsible for preparing the Trustees' Report 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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs in the charity and of the incoming resources and application of resources 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;
- **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 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, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection and detection of fraud and other irregularities.

### **Disclosure**

The trustees of the charity, confirm, so far as they are aware, that: there is no relevant information of which the charity's independent examiner is unaware; and that they have taken all the steps that we ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

### **Advisers**

#### *Bankers*

Barclays Bank plc  
54 High Street  
Ruislip  
Middlesex HA4 7AT

#### *Independent examiner*

David Hadley  
37 Ellenbrook Lane  
Hatfield  
Hertfordshire AL10 9RW

Approved by the trustees and  
signed on their behalf

Kieran Glynn  
Chair of Trustees  
21 September 2021



**Independent Examiner's Report to the Trustees of  
The Eastbury Church Northwood Trust**

I report on the accounts of the Trust for the year ended 31 December 2020 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Trust 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. Consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

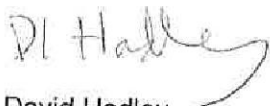
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect 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 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.



David Hadley  
21 September 2021

37 Ellenbrook Lane  
Hatfield  
AL10 9RW

**The Eastbury Church Northwood Trust  
Statement of Financial Activities**

Year ended 31 December 2020

	Notes	2020 Restricted Funds £	2020 Unrestricted Fund £	2020 Total Funds £	2019 Total Funds £
<b>Incoming Resources</b>					
<b>Activities in furtherance of the charity's objects:</b>					
Donations received	2	-	35,173	35,173	51,422
Tax refund		-	6,428	6,428	10,610
			41,601	41,601	62,032
Investment income		-	-	-	-
Interest on bank deposit		-	14	14	37
Rental income	3	-	16,777	16,777	6,983
<b>Total Incoming Resources</b>		-	58,392	58,392	69,052
<b>Resources Expended</b>					
Charitable expenditure					
Donations to Eastbury Church		-	43,340	43,340	59,371
Rental expenditure					
Property expenses	3	-	787	787	13,738
<b>Total Resources Expended</b>		-	44,127	44,127	73,109
<b>Net Incoming (outgoing) Resources</b>		-	14,265	14,265	(4,057)
<b>Fund Balances brought forward at 1 January 2020</b>		£505,250	£9,041	£514,291	518,348
<b>Fund Balances carried forward at 31 December 2020</b>	6	£505,250	£23,306	£528,556	£514,291

All income and expenditure derive from continuing activities and there are no gains and losses other than those passing through the Statement of Financial Activities.


The notes on pages 6 and 7 form part of these financial statements

**The Eastbury Church Northwood Trust**

**Balance Sheet at 31 December 2020**

	Note	2020 £	2019 £
<b>Tangible Fixed Asset</b>			
Property at valuation	4	500,000	500,000
<b>Current Assets</b>			
Other debtor- rent deposit held by estate agent		-	2,538
Tax refund due		1,945	4,503
Cash at bank		18,477	18,463
- Deposit			
- Current		50,751	25,537
<b>Creditors:- amounts fall due within one year</b>			
Other creditor – rent deposit repayable		-	(2,538)
<b>Net Current Assets</b>		71,173	48,503
<b>Net Assets</b>		£571,173	£548,503
Represented by:			
Amount due to Eastbury Church	5	42,617	34,212
<b>Restricted Reserves</b>		505,250	505,250
<b>Unrestricted Reserves</b>	6	23,306	9,041
<b>Total funds</b>		528,556	514,291
		£571,173	£548,503

Approved by the trustees on 21 September 2021  
and signed on their behalf by

  
Kieran Glynn  
Trustee

The notes on pages 6 and 7 form part of these financial statements

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts**

**Year ended 31 December 2020**

**1 Accounting policies**

**Accounting convention**

The accounts are prepared on a going concern basis under the historical cost convention, and, except for the treatment of the Trust's property which is stated at valuation (as explained in note 3), comply with the Statement of Financial Reporting Standard (FRS 102) as it applies to charities under the applicable Statement of Recommended Practice (SORP).

**Donations received**

Donations are recognised in the accounts when received.

**Tax status**

The Trust is a registered charity and is not subject to corporation tax on its current activities.

**Tangible Fixed Assets**

Freehold land and buildings are shown at valuation. There are no other fixed assets.

**2 Donations received**

54 Rofant Road remained un-occupied by a Minister of the Church throughout the whole year. However, Eastbury Church contributed £935 (2019 - £2,697) to insurance and alarm maintenance, which is included in the £35,173 (2019 - £51,422) total of donations received for the year.

**3 Rental Income and Expenditure**

During the year, the Trust let 54 Rofant Road out when it was vacant. Rental income is net of management charges. Property expenses of £787 (£2019 - £13,738) included plumbing and energy costs when the property was in between tenancy.

**4 Fixed Assets**

During 2000 the freehold property, 54 Rofant Road, Northwood, was purchased for £252,000. This property was revalued at open market value with vacant possession at 6 November 2012 by Stephen M Cornish, BSc, FRICS, FFPWS, with a value of £500,000. No up to date valuation has been carried out due to the cost involved. However, the trustees do not believe that the property is currently worth less than this revaluation.

**5 Amount due to Eastbury Church**

The amount due to Eastbury Church consists of gifts made by members of the congregation of that church, together with the associated Gift Aid. At the donors' request these are all passed directly to the church. The balance at any time represents gifts received, but not yet paid over to the Church.

At the end of the year the balance is made up as follows

	<b>2020</b>	<b>2019</b>
Cash at bank	40,672	29,710
Gift Aid due	1,945	4,502
	<hr/>	<hr/>
	<b>£42,617</b>	<b>£34,212</b>

**The Eastbury Church Northwood Trust**  
**Notes to the Accounts (continued)**

Year ended 31 December 2020

**6 Reserves**

	Restricted Reserves		Unrestricted Reserves	Total Reserves
	Pastor's House Fund	Repairs and Improvements Fund		
Balance 1 January 2019	500,000	5,250	13,098	518,348
Incoming resources	-	-	69,052	69,052
Resources expended	-	-	(73,109)	(73,109)
Balance 31 December 2019	500,000	5,250	9,041	514,291
Incoming resources	-	-	58,392	58,392
Resources expended	-	-	(44,127)	(44,127)
Balance 31 December 2020	£500,000	£5,250	£23,306	£528,556

The Pastor's House Fund represents the property at 54 Rofant Road, stated as explained in note 4. This house was purchased with gifts made, mainly by members of Eastbury Church, in order to provide a home for the minister of Eastbury Church.

The Repairs and Improvements Fund consists of a gift that was made to be used for major repairs and improvements to 54 Rofant Road.

At 31 December 2020, the whole of the unrestricted fund has been designated for the maintenance and improvement of 54 Rofant Road. Improvements and repairs undertaken during the year are written off as incurred.

The Funds and Unrestricted Reserve are represented by the Trust's assets as follows:

	Tangible fixed asset £	Bank Deposit Account £	Other net Current Assets £	Due to Eastbury Church £	Total £
Pastor's House Fund	500,000	-	-	-	500,000
Repairs and improvements Fund	-	5,250	-	-	5,250
Unrestricted Reserve	-	63,978	1,945	(42,617)	23,306
	£500,000	£69,228	£1,945	£(42,617)	£528,556

**7 Payments to trustees**

No remuneration or expenses were paid to any of the trustees.

During the year trustees made donations to the Trust as part of their Christian giving to Eastbury Church. These amounts, together with the associated Gift Aid, were passed directly to the Church.