

PORTCHESTER FREE CHURCH TRUST

England & Wales · Charity number 1086444

Details

Other names PORCHESTER FREE CHURCH TRUST, MISSION GUATEMALA

Status Registered

Legal form Other

Registered 2001-05-02

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

Contact

Address Melkinmere
Hackthorpe
Penrith
Cumbria
CA10 2HX

Phone 07557 056334

Email finance@missionguatemala.co.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HAMPSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST(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 THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: See Annual Trustees Report.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** HAMPSHIRE AND IN SUCH OTHER PARTS OF UNITED KINGDOM OR THE WORLD
- Guatemala
- Israel
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£152,514	£129,504	-	-
2023-12-31	£132,487	£132,617	-	-
2022-12-31	£118,768	£122,530	-	-
2021-10-19	£158,200	£160,300	-	-
2020-06-30	£118,500	£119,800	-	-

Trustees

Name	Role	Appointed
Mission Guatemala		2023-05-09

PORTCHESTER FREE CHURCH TRUST

England & Wales - Charity number 1086444

Accounts

Portchester Free Church Trust

Report and Accounts

Year ended 31 December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**PORTCHESTER FREE CHURCH TRUST
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ADDRESS FOR CORRESPONDENCE	Melkinmere Hackthorpe Penrith Cumbria CA10 2HX
GOVERNING DOCUMENT	Declaration of Trust dated 1 March 2001
CHARITY REGISTRATION NUMBER	1086444
TRUSTEES RESPONSIBLE FOR	Mission Guatemala C.I.O.

BANKERS	National Westminster Bank plc
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INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
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**PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustee has pleasure in submitting the Report and Accounts for the period ended 31 December 2024.

Objects of the charity

The charity is governed by a trust deed and is constituted as a trust. The charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in Hampshire and in the United Kingdom or the world and to fulfil such other purposes which are exclusively charitable and are connected with the charitable work of the Trust.
- 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.

Summary of the charity's main activities and achievements

Prior to October 2021 the charity had two principal activities:

- a) it operated a church but sadly, due to dwindling number, this had to end.
- b) it raised funds that were distributed as grants to support missionaries and their activities in Guatemala.

Initially the trustees had intended to transfer the Guatemala project to a newly formed charity (Mission Guatemala C.I.O. registered charity number 1195621) and to then close the Trust. However it was subsequently decided that, for various practical reasons, it would be better if the Trust continued the Guatemala project. The charity's previous trustees stepped down and Mission Guatemala C.I.O. was appointed as the Trust's new trustee. The Trust now operates as a subsidiary of the C.I.O. and its activities are governed by the C.I.O. and its trustees.

The following report from the lead mission worker in Guatemala wonderfully describes the activities that the charity is helping fund and their impact:

The most significant change to the work here in Santiago this year was the permission given to us by the newly elected Mayor to be able to do weekly outreach events in the Central Park. This was something that the established churches here in Santiago had hitherto never attempted. With an outlay of roughly 1800 pounds, we were able to buy two battery powered speakers, a sizable UPS, radio microphones and a canopy to enable us to begin. Several folk from our church volunteered and we now have a team able to preach and minister to others, men and women alike which is most unusual in this extreme macho culture. We have been faithful ever since and many have been blessed from the outreaches.

The church continues to grow, and the outreaches have been significantly important in this growth. In Santiago the culture has infiltrated the churches which are divided into two groups, evangelical and catholic. These groups which are basically tribal in nature, are opposed to one another and the two refuse to mix, pouring condemnation on one another. The evangelicals are extremely legalistic and judgemental. In many cases they actually charge for a pastor's visit or to be prayed for. Children are not dedicated if there is no father around and in these cases the mother is refused communion. It is a sad case of where corruption enters the church and destroys its central message of the Cross and its

fundamental purpose for being there. Our message is the very opposite to that and many (women especially) are liberated by it. Many folk, especially the women have no self-worth or esteem. Women are not even taught that they can pray themselves, that only the Pastor or a man can legitimately pray for them and their situations, and at a price of course! Therefore, the true message of Jesus, that of life and freedom is LIGHT penetrating their darkness.

The school was very successful this year. Two of our students in their final year managed to secure places in a university which is good. One student from the previous year also has also managed to secure a place in university to study veterinary science which is a tremendous success for us. For a school, working on a shoestring budget we have been fortunate with our success taking into consideration our catchment with all its extreme socioeconomic problems. 100 percent of the children who are in preschool can read by the time they enter First Grade. Although we have several staff, we are all involved in teaching the at the school. The most important aspect of the work is evangelism, but our message has to be backed up and reenforced by our own faith and how it has shaped our own lives. There is so much hypocrisy here and so many lies. It is so important that the children can experience something in us that is steadfast, loving, and that we are people of integrity. Interestingly, when discussing faith and religion with the pupils of 4 Bachillerato (First sixth) they quite plainly said that our church was the only one that accepted both Evangelicals and Catholics and where both felt comfortable being along side one another. This is good.

We have been able to make some useful changes to the two buildings. Before the year started we were able to add a kitchen to the Berakah building therefore making it possible to teach cookery to all the children in the upper school.

We changed the windows on the 4th floor that were becoming quite dangerous and were also leaking water. It was possible to modify two of the larger windows which were in good condition but were also leaking water. That problem was solved. At the end of the year, we renewed the flooring on the first level of El Refugio as it was extremely worn. In addition to this we were able to maintain the décor of both sites.

This year we were able to buy two more laptop computers.

During the course of the year our school participated in the municipal football tournament for the very first time. The children of El Refugio were commended by the organizers for how polite and respectful they were throughout the tournament. This pleased us above all else. The girls team also won the tournament!

We still help a number of families with weekly food although this is now not the main focus of Mission Guatemala. When other needs arise such as medical, financial or legal we do our best to help in whichever way we can.

The Christmas Outreach was very successful this year. There were sufficient funds to buy hundreds of presents, blankets and food. We have made good connections with the folk there and wish to return to do further outreaches.

The costs of the mission remained roughly the same, the only difference being that there was a greater outlay with helping our immediate team, especially with the costs of essential healthcare for one of the team's children

Further information about the activities being funded in Guatemala can be found on their website:
<https://www.missionguatemala.info/>

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income for the Guatemala project increased by £20,027 to £152,514, boost by £30,000 of donations from one church. Expenditure decreased by £3,113 to £129,504. As a result, the cash held by the charity increased by £23,010 to £23,275.

Reserves policy

The charity's only activity is to make grants to support mission work in Guatemala and the charity aims to distribute as much as possible to support this work. The charity generally aims to hold cash of no less than £3,600 to help meet operating costs and the period end cash of £23,109, so this target was met.

Governance

Responsibility for setting policy and for making operating decisions rest with Mission Guatemala C.I.O and its trustees who meet regularly to monitor the activities of the charity. New trustees can be recruited and appointed by the existing trustee.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustee and signed on its behalf by:

M J Hall

M J Hall (Oct 14, 2025 18:41:37 GMT+1)

Martin Hall - trustee of Mission Guatemala C.I.O.

Oct 14, 2025
Date: _____

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PORTCHESTER FREE CHURCH TRUST**

I report to the trustees on my examination of the accounts of Portchester Free Church Trust ('the charity') for the year ended 31 December 2024 on pages 6 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin
Sarah Crispin (Oct 15, 2025 11:17:58 GMT+1)

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 15, 2025

PORTCHESTER FREE CHURCH TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Mission Fund £	Year ended 31 Dec 24 £	Year ended 31 Dec 23 £
<i>Income receipts</i>					
Donations and grants		-	142,526	142,526	110,401
Gift aid receipts		-	9,988	9,988	22,086
<i>Total receipts</i>		<u>-</u>	<u>152,514</u>	<u>152,514</u>	<u>132,487</u>
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	-	2,008	2,008	7,892
Grants paid in relation to charitable activities undertaken by others	3	-	127,497	127,497	124,725
<i>Total payments</i>		<u>-</u>	<u>129,504</u>	<u>129,504</u>	<u>132,617</u>
Net of receipts / (payments) before transfers		-	23,010	23,010	(130)
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>-</u>	<u>23,010</u>	<u>23,010</u>	<u>(130)</u>
Cash funds as at last year end		-	265	265	395
Cash funds at this year end	A	<u>-</u>	<u>23,275</u>	<u>23,275</u>	<u>265</u>

The notes on page 8 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds £	Restricted Mission Funds £	Total 31 Dec 24 £	Total 31 Dec 23 £
A Cash funds				
Cash at bank	-	23,275	23,275	265
	<u>-</u>	<u>23,275</u>	<u>23,275</u>	<u>265</u>
B Other monetary assets				
Gift aid due to charity	-	5,932	5,932	3,030
	<u>-</u>	<u>5,932</u>	<u>5,932</u>	<u>3,030</u>
C Liabilities				
Fee for Independent Examination	-	1,320	1,320	1,260
	<u>-</u>	<u>1,320</u>	<u>1,320</u>	<u>1,260</u>

The accounts were approved by the trustees and signed on their behalf

by M J Hall
M J Hall (Oct 14, 2025 18:41:37 GMT+1)

Martin Hall - trustee of Mission Guatemala C.I.O.

date Oct 14, 2025

The notes on page 8 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds £	Restricted Mission Funds £	Year ended 31 Dec 24 £	Year ended 31 Dec 23 £
2 Payments in relation to charitable activities undertaken directly				
Travel and subsistence	-	-	-	5,500
Accounts preparation and independent examination	-	1,260	1,260	1,200
Legal and professional fees	-	-	-	600
Bank charges and other expenses	-	748	748	592
	<u>-</u>	<u>2,008</u>	<u>2,008</u>	<u>7,892</u>

3 Grants and gifts paid to others

Mission Guatemala				
Payments made to support mission workers and their mission projects in Guatemala	-	127,297	127,297	124,725
Other smaller grants and gifts	-	200	200	-
	<u>-</u>	<u>127,497</u>	<u>127,497</u>	<u>124,725</u>

4 Transactions with related parties

During the period the charity made payments totalling £17,383 (2023: £11,660) to Sophie Humphries de Cojulun to support her personally as she serves as a missionary in Guatemala. The other grants paid by the charity during the period were made to support Sophie's close family (who also serve as missionaries in Guatemala) and to support the mission projects they lead. Sophie is a trustee of Mission Guatemala C.I.O. , which is the charity's sole trustee. Sophie also helps lead mission projects in Guatemala and helps oversee the use of grants received from the charity.

5 Movement on restricted funds

	Balance at 31 Dec 23 £	Receipts £	Payments £	Transfers £	Balance at 31 Dec 24 £
Mission Guatemala fund	265	140,605	(117,229)	366	23,275
Support for Sophie & Luke	-	11,909	(12,275)	366	0
	<u>265</u>	<u>152,514</u>	<u>(129,504)</u>	<u>-</u>	<u>23,275</u>

The **Mission Guatemala** fund was created from donations received to support mission work in Guatemala.

Support for Sophie & Luke are funds donated specific for the support for their family expenses

PORTCHESTER FREE CHURCH TRUST

England & Wales - Charity number 1086444

Accounts

Portchester Free Church Trust

Report and Accounts

Year ended 31 December 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**PORTCHESTER FREE CHURCH TRUST
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

ADDRESS FOR CORRESPONDENCE	Melkinmere Hackthorpe Penrith Cumbria CA10 2HX
GOVERNING DOCUMENT CHARITY	Declaration of Trust dated 1 March 2001
REGISTRATION NUMBER	1086444
TRUSTEES RESPONSIBLE FOR	Mr J Holmar (resigned March 2023) Robert Goddard (resigned May 2023)
BANKERS	Rebecca Benfield (resigned May 2023) Martin Hall (appointed March 2023; resigned May 2023)
INDEPENDENT EXAMINER	Mission Guatemala C.I.O. (appointed May 2023) National Westminster Bank plc Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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**PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustee has pleasure in submitting the Report and Accounts for the period ended 31 December 2023.

Objects of the charity

The charity is governed by a trust deed and is constituted as a trust. The charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in Hampshire and in the United Kingdom or the world and to fulfil such other purposes which are exclusively charitable and are connected with the charitable work of the Trust.
- 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.

Summary of the charity's main activities and achievements

Prior to October 2021 the charity had two principal activities:

- a) it operated a church but sadly, due to dwindling number, this had to end.
- b) it raised funds that were distributed as grants to support missionaries and their activities in Guatemala.

Initially the trustees had intended to transfer the Guatemala project to a newly formed charity (Mission Guatemala C.I.O. registered charity number 1195621) and to then close the Trust. However it was subsequently decided that, for various practical reasons, it would be better if the Trust continued the Guatemala project. During the year the charity's previous trustees stepped down and Mission Guatemala C.I.O. was appointed as the Trust's new trustee. The Trust now operates as a subsidiary of the C.I.O. and its activities are governed by the C.I.O. and its trustees.

The following report from the lead mission worker in Guatemala wonderfully describes the activities that the charity is helping fund and their impact:

As we look back on 2023, it has been a productive year. The school is now beginning to grow again and is beginning to regain its rhythm of working since all the covid restrictions and disruptions. The school is such an important part of the work as it provides an opportunity for us to speak into the lives of the children/young adults who are raised in an environment where there is such fear, abuse, and violence. In Santiago, the majority of the men are alcoholics who beat their wives and children. Unfortunately, this is counted as normal by many; we hear stories of how mothers tell their daughters that the men have a right to beat them if they so desire. This cycle of depravation needs to be stopped and our vision above all is that children will come to know the LORD and Saviour Jesus Christ, and will grow into responsible and respectful adults, who are capable, hardworking, and who will in the future be able to be loving and caring parents themselves.

PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES continued

We obviously want to provide a good education, the best available. That is very important, but more importantly is that the pupils learn good character while they are with us. The pupils of 5 Bachillerato were extremely emotional as they partook in their leaving ceremony this year. All but one were with us from the very beginning and had spent their whole school career with us! It was emotional for us also. We know for sure that two of them are studying at university, another is wanting to apply this year to study Medicine, and another is going to continue his study of English to be able to work in a call centre. Hopefully the others in the group will take full advantage of the good education they have received and do well.

The church continues to do well. We are seeing lives change which is wonderful. It can take years to change the mind-set of folk who have been reared in a culture riddled with evil. Interestingly, God took the Israelites out of the slavery of Egypt in one day, but it took forty years to get Egypt out of them. Love and perseverance are the keys necessary in working with this folk and an understanding that their background is not ours.

We have Sunday morning services, Wednesday evening Bible Study, Sunday School and Youth Group and early morning bible studies on three mornings of the week. As a church, we do an outreach twice a month where we provide a lunch for all that come. This is accompanied by a time of worship and a short evangelical message. This outreach is always well attended; we provide cooked food for more than a hundred people on each occasion.

Although we help a number of people weekly with food, accommodation etc. our focus still remains in teaching (the bible as well as academic) so that folk can learn how to achieve in their lives and eventually leave their life of poverty.

There have been a few notable events this year. In March this year we dedicated the new walled garden in Berakhah which would be used for all church events. At the end of May, Luke and Stephanie and their family were thrown into a very serious situation with their baby daughter, Alana who was urgently taken into hospital with Ketoacidosis. She was very seriously ill, and the doctors did not expect her to survive and were continually communicating this to Luke and Stephanie. Thanks be to God, Alana survived much to the surprise of the medical staff. The LORD did an incredible miracle here! Alana remains with diabetes one, which has been a difficult learning curve for Luke and Stephanie, monitoring glucose levels, administering insulin and maintaining her dietary needs etc. They have done extremely well, and Alana continues to make wonderful progress. Interestingly, a vast proportion of Santiago suffer from diabetes. In all that Luke and Sephanie have learnt, they have a greater understanding of this awful illness and how to best treat it.

In October, Linda, Sophie and Juancho with their children went to the UK to visit the churches. It was a very successful time; in the five weeks they were there, they travelled 2300 miles and managed to visit 15 churches as well as visit family. Although the pressure was extreme, it was a very blessed time and with the LORD's help they were able to complete the task and meet up with so many sponsors of the work. They were able to present the mission in two new venues which is really good, and several new contacts were made.

PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES continued

In December, a church group from Ohio, US came and spent a week with the mission. They were able to do valuable repairs on the 4th floor in El Refugio. Some of our young men came to help them, which was good and enjoyed by all. All the repairs were completed. During their stay with us time was set aside so that the team could join us in our Christmas Outreach to the villages where we distributed presents to the children, clothing and food to the adults. We really appreciated the team's visit, and all went away inspired.

Further information about the activities being funded in Guatemala can be found on their website: <https://www.missionguatemala.info/>

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income for the Guatemala project increased by £13,719 to £132,487 (partly because backdated gift aid claims were received in the year) and expenditure increased by £10,087 to £132,617. As a result the cash held by the charity decreased by £130 to £265.

Reserves policy

The charity's only activity is to make grants to support mission work in Guatemala and the charity aims to distribute as much as possible to support this work. The charity generally aims to hold cash of no less than £3,600 to help meet operating costs and the period end cash of £265 is below this target. However the trustees note that levels of cash can be easily increased (because income is relatively stable and the grants distributed can always be slightly reduced) and so they are not unduly concerned.

Governance

Responsibility for setting policy and for making operating decisions rest with Mission Guatemala C.I.O and its trustees who meet regularly to monitor the activities of the charity. New trustees can be recruited and appointed by the existing trustee.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES continued**

Approval

This report was approved by the trustee and signed on its behalf by:

M J Hall
M J Hall (Oct 21, 2024 16:23 GMT+1)

Martin Hall - trustee of Mission Guatemala C.I.O.

Date: Oct 21, 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PORTCHESTER FREE CHURCH TRUST**

I report to the trustees on my examination of the accounts of Portchester Free Church Trust ('the charity') for the year ended 31 December 2023 on pages 7 to 9 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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


Ajay Rajani (Oct 21, 2024 17:02 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 21, 2024

PORTCHESTER FREE CHURCH TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Mission Fund £	Year ended 31 Dec 23 £	Period from 20 October 21 to 31 Dec 22 £
Income receipts					
Donations and grants		-	110,401	110,401	118,768
Gift aid receipts		-	22,086	22,086	-
Total receipts		<u>-</u>	<u>132,487</u>	<u>132,487</u>	<u>118,768</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	-	7,892	7,892	1,511
Grants paid in relation to charitable activities undertaken by others	3	-	124,725	124,725	121,019
Total payments		<u>-</u>	<u>132,617</u>	<u>132,617</u>	<u>122,530</u>
Net of receipts / (payments) before transfers		-	(130)	(130)	(3,763)
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>-</u>	<u>(130)</u>	<u>(130)</u>	<u>(3,763)</u>
Cash funds as at last year end		-	395	395	4,158
Cash funds at this year end	A	<u>-</u>	<u>265</u>	<u>265</u>	<u>395</u>

The notes on page 9 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Mission Funds £	Total 31 Dec 23 £	Total 31 Dec 22 £
A Cash funds				
Cash at bank	-	265	265	395
	<u>-</u>	<u>265</u>	<u>265</u>	<u>395</u>
B Other monetary assets				
Gift aid due to charity	-	3,030	3,030	16,153
	<u>-</u>	<u>3,030</u>	<u>3,030</u>	<u>16,153</u>
C Liabilities				
Fee for Independent Examination	-	1,260	1,260	1,200
	<u>-</u>	<u>1,260</u>	<u>1,260</u>	<u>1,200</u>

The accounts were approved by the trustees and signed on their behalf

by M J Hall
M J Hall (Oct 21, 2024 16:23 GMT+1)
 Martin Hall - trustee of Mission Guatemala C.I.O.

date Oct 21, 2024

The notes on page 9 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds £	Restricted Mission Funds £	Year ended 31 Dec 23 £	Period from 20 October 21 to 31 Dec 22 £
2 Payments in relation to charitable activities undertaken directly				
Travel and subsistence	-	5,500	5,500	-
Accounts preparation and independent examination	-	1,200	1,200	960
Legal and professional fees	-	600	600	-
Bank charges and other expenses	-	592	592	551
	<u>-</u>	<u>7,892</u>	<u>7,892</u>	<u>1,511</u>

3 Grants and gifts paid to others

Mission Guatemala				
Payments made to support mission workers and their mission projects in Guatemala	-	124,725	124,725	121,019
	<u>-</u>	<u>124,725</u>	<u>124,725</u>	<u>121,019</u>

4 Transactions with related parties

During the period the charity made payments totalling £11,660 (2022: £11,771) to Sophie Humphries de Cojulun to support her personally as she serves as a missionary in Guatemala. The other grants paid by the charity during the period were made to support Sophie's close family (who also serve as missionaries in Guatemala) and to support the mission projects they lead. Sophie is a trustee of Mission Guatemala C.I.O., which is the charity's parent and the charity's sole trustee. Sophie also helps lead mission projects in Guatemala and helps oversee the use of grants received from the charity.

5 Movement on restricted funds

	Balance at 31 Dec 22 £	Receipts £	Payments £	Transfers £	Balance at 31 Dec 23 £
Mission Guatemala fund	395	121,126	(121,256)	-	265
Medical fund	-	11,361	(11,361)	-	-
	<u>395</u>	<u>132,487</u>	<u>(132,617)</u>	<u>-</u>	<u>265</u>

The **Mission Guatemala** fund was created from donations received to support mission work in Guatemala.

The **Medical** fund was created from donations received to help meet the medical costs of a family serving as missionaries in Guatemala.

PORTCHESTER FREE CHURCH TRUST

England & Wales - Charity number 1086444

Accounts

Portchester Free Church Trust

Report and Accounts

For Period commencing 20 October 2021
and ending 31 December 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

PORTCHESTER FREE CHURCH TRUST
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE PERIOD ENDED 31 DECEMBER 2022

ADDRESS FOR CORRESPONDENCE	98 Market Street Ashby-De-La-Zouch Leicestershire LE65 1AP
GOVERNING DOCUMENT	Declaration of Trust dated 1 March 2001
CHARITY REGISTRATION NUMBER	1086444
TRUSTEES RESPONSIBLE FOR	Mr J Holmar (resigned March 2023) Robert Goddard (resigned May 2023) Rebecca Benfield (resigned May 2023) Martin Hall (appointed March 2023; resigned May 2023) Mission Guatemala C.I.O. (appointed May 2023)
BANKERS	National Westminster Bank plc
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 DECEMBER 2022

The Trustee has pleasure in submitting the Report and Accounts for the period ended 31 December 2022.

Objects of the charity

The charity is governed by a trust deed and is constituted as a trust. The charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in Hampshire and in the United Kingdom or the world and to fulfil such other purposes which are exclusively charitable and are connected with the charitable work of the Trust
- 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.

Summary of the charity's main activities and achievements

In the previous period the charity had two principal activities:

- a) it operated a church but sadly, due to dwindling number, this had to end.
- b) it raised funds that were distributed as grants to support missionaries and their activities in Guatemala.

Initially the trustees had intended to transfer the Guatemala project to a newly formed charity (Mission Guatemala C.I.O. registered charity number 1195621) and to then close the Trust. However it was subsequently decided that, for various practical reasons, it would be better if the Trust continued the Guatemala project. The charity's previous trustees stepped down and Mission Guatemala C.I.O. was appointed as the Trust's new trustee. The Trust now operates as a subsidiary of the C.I.O. and its activities are governed by the C.I.O. and its trustees.

The following report from the lead mission worker in Guatemala wonderfully describes the activities that the charity is helping fund and their impact:

Looking back on the time period 20 October 2021 to 31 December 2022 we can see how the covid pandemic affected greatly our work here in Guatemala, and how the emphasis was changed during this period. Although we maintained and developed the school, our focus/priorities changed somewhat due to the increasing material, emotional and spiritual needs around us. Most notably was the greater emphasis given to our Outreach Work and Family Support work as we took on more needy folk. Since this time, the church has been pro active in providing some form of activity nearly every day of the week. There are early morning bible study/prayer meetings three times a week, a service on Sunday Morning, Wednesday Bible Study, Tuesday Childrens bible School, Tuesday Youth Group, Saturday Prayer Meeting, and alternate Fridays the church puts on an outreach with a wholesome and nutritious meal to over 100 people from the community which is a tremendous success. There are many churches in Santiago. They are either Evangelical or Catholic churches, and those who are Evangelical condemn those who are Catholics, and the Catholics condemn those who are Evangelical. We therefore teach what the bible says and encourage folk to live in the way that the Lord teaches us. Our church is therefore very different to the others, but people are always happy to be with us.

The needs around us had increased incredibly and we were providing homes for single parent mothers, food, medical help and in many cases, work. One single mother that was living in a chicken coup came to us in need of help for her son who received a head injury as a baby. He could not walk or communicate. During this time, we invested much into this family and David was finally walking and playing as normal with other children of the church. We paid for a home, food, all medical bills, and all trips to and from Guatemala City where he received various therapies. This was a great success.

Summary of the charity's main activities and achievements continued

Because of the lockdowns and associated restrictions that were in place during covid, our school worked on a very part-time basis during this period. The classes were divided into groups of 5 or 6 pupils (who were masked and separated) who were put with others of like ability so that the restricted teaching time could be used to the optimum benefit. The classes were there essentially to explain the tasks that were to be done at home. Our children do not have the luxury of home computers that are connected to the internet. The circumstances were not particularly good, but the children did learn and at the end of the year two of our pupils were able to enter San Carlos University, Guatemala. Kevin who is now studying Chemistry and Biology and Byron who is studying Literature, have been with us from pre-school and it is a marvellous achievement for them. Although getting young people into university is not our main aim, it is good that the education that our school provides is of a high enough standard to achieve this.

When considering the backgrounds of the majority of those who study at El Refugio Centro Cristiano, our central aim for all children is that they experience the love of Christ while with us and that the Lord becomes a very real influence in their lives. They are raised in a town where murder on the streets is an everyday, if not normal experience. They are raised mostly in broken homes, in fear and corruption, and lying too is normal for them. Nearly all men in the town are alcoholics. There are all forms of abuse in the homes and sickness is rampant. A huge percentage of population suffers from diabetes. Our school therefore is a very important part of the lives of these students, especially when one considers the length of time that they are with us, and our hope and prayers are that they can live stable, fulfilling, and Godly lives when they finally leave us.

The cricket work continued although we, as with everyone were restricted especially with travelling and participating in tournaments elsewhere. Most importantly, the work continues, and more and more young persons are participating, especially from our school.

In terms of building maintenance and improvements, we constantly maintain the two buildings and their fabric. In June 2022 we began work on building a strong wall to the side of Berakhah to improve security. We finished the wall which is beautiful and now have a garden that can be used for all events, day and night, but especially for 'Mothers and Toddlers'.

Further information about the activities being funded in Guatemala can be found on their website: <https://www.missionguatemala.info/>

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the period income for the Guatemala project fell by £33,597 to £118,768 (partly because there were no gift aid receipts this period) and expenditure decreased by £33,157 to £122,530. As a result the cash held by the charity decreased by £3,763 to £395.

Reserves policy

The charity's only activity is to make grants to support mission work in Guatemala and the charity aims to distribute as much as possible to support this work. The charity generally aims to hold cash of no less than £2,000 to help meet operating costs and the period end cash of £395 is below this target. However the trustees note that levels of cash can be easily increased (because income is relatively able and the grants distributed can be always be slightly reduced) and so they are not unduly concerned.

Governance

Responsibility for setting policy and for making operating decisions rest with Mission Guatemala C.I.O and its trustees who meet regularly to monitor the activities of the charity. New trustees can be recruited and appointed by the existing trustee.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustee and signed on its behalf by:

Martin Hall

Martin Hall - trustee of Mission Guatemala C.I.O.

Date: 9 October 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PORTCHESTER FREE CHURCH TRUST**

I report to the trustees on my examination of the accounts of Portchester Free Church Trust ('the charity') for the period ended 31 December 2022 on pages 6 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 12 October 2023

PORTCHESTER FREE CHURCH TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Mission Fund £	Period from 20 October 21 to 31 Dec 22 £	Period from 1 July 20 to 19 October 21 £
Income receipts					
Donations and grants		-	118,768	118,768	134,874
Gift aid receipts		-	-	-	23,115
		<u>-</u>	<u>118,768</u>	<u>118,768</u>	<u>157,989</u>
Capital and similar receipts					
Sale of fixed assets		-	-	-	185
		<u>-</u>	<u>-</u>	<u>-</u>	<u>185</u>
Total receipts		<u>-</u>	<u>118,768</u>	<u>118,768</u>	<u>158,174</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	960	551	1,511	1,923
Grants paid in relation to charitable activities undertaken by others	3	-	121,019	121,019	158,360
		<u>960</u>	<u>121,570</u>	<u>122,530</u>	<u>160,283</u>
Total payments		<u>960</u>	<u>121,570</u>	<u>122,530</u>	<u>160,283</u>
Net of receipts / (payments) before transfers		(960)	(2,803)	(3,763)	(2,108)
Transfers between funds	5	960	(960)	-	-
Net movement in funds		<u>-</u>	<u>(3,763)</u>	<u>(3,763)</u>	<u>(2,108)</u>
Cash funds as at last year end		-	4,158	4,158	6,266
Cash funds at this year end	A	<u>-</u>	<u>395</u>	<u>395</u>	<u>4,158</u>

The notes on page 8 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Mission Funds £	Total 31 December 22 £	Total 19 October 21 £
A Cash funds				
Cash at bank	-	395	395	4,158
	<u>-</u>	<u>395</u>	<u>395</u>	<u>4,158</u>
B Other monetary assets				
Gift aid due to charity	-	16,153	16,153	-
	<u>-</u>	<u>16,153</u>	<u>16,153</u>	<u>-</u>
C Liabilities				
Fee for Independent Examination	-	1,200	1,200	960
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>960</u>

The accounts were approved by the trustees and signed on their behalf

by *Martin Hall*

date: 9 October 2023

Martin Hall - trustee of Mission Guatemala C.I.O.

The notes on page 8 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds £	Restricted Mission Funds £	Total to 31 Dec 22 £	Total 19 October 21 £
2 Payments in relation to charitable activities undertaken directly				
Accounts preparation and independent examination	960	-	960	960
Resources and office costs	-	-	-	50
Bank charges and other expenses	-	551	551	913
	<u>960</u>	<u>551</u>	<u>1,511</u>	<u>1,923</u>

3 Grants and gifts paid to others

Mission Guatemala				
Payments made to support mission workers and their mission projects in Guatemala	-	121,019	121,019	155,140
Blackham Family Ministries	-	-	-	1,250
Other smaller grants and gifts	-	-	-	1,970
	<u>-</u>	<u>121,019</u>	<u>121,019</u>	<u>158,360</u>

4 Transactions with related parties

During the period the charity made payments totalling £11,771 to Sophie Humphries de Cojulun to support her personally as she serves as a missionary in Guatemala. The other grants paid by the charity during the period were made to support Sophie's parents (who also serve as missionaries in Guatemala) and to support the mission projects they lead. Sophie is a trustee of Mission Guatemala C.I.O., which is the charity's parent and the charity's sole trustee. Sophie also helps lead mission projects in Guatemala and helps oversee the use of grants received from the charity.

5 Movement on restricted funds

	Balance at 20 Oct 21 £	Receipts £	Payments £	Transfers £	Balance at 31 Dec 22 £
Mission fund	4,158	118,768	(121,570)	(960)	395
	<u>4,158</u>	<u>118,768</u>	<u>(121,570)</u>	<u>(960)</u>	<u>395</u>

The Mission fund was created from income received to support mission activity in Guatemala. In the previous period the balance on unrestricted funds (which amounted to £3,799) was transferred to the restricted Mission fund. In this period £960 was returned to unrestricted funds to help settle the examiner's fee for preparing and examining the previous period's accounts.

PORTCHESTER FREE CHURCH TRUST

England & Wales - Charity number 1086444

Accounts

Portchester Free Church Trust

Report and Accounts

Period ended 19 October 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

PORTCHESTER FREE CHURCH TRUST
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE PERIOD ENDED 19 OCTOBER 2021

ADDRESS FOR CORRESPONDENCE	29 Hill View Road Portchester Hampshire PO16 8DB
GOVERNING DOCUMENT	Declaration of Trust dated 1 March 2001
CHARITY REGISTRATION NUMBER	1086444
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mr J Holmar Mr J Sherren (resigned May 2021) Mr J Snowden (resigned May 2021) Mrs D Holmar (resigned May 2021) Mrs K Snowden (resigned May 2021) Robert Goddard (appointed May 2021) Rebecca Benfield (appointed May 2021)
BANKERS	National Westminster Bank plc
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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PORTCHESTER FREE CHURCH TRUST
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 19 OCTOBER 2021

The Trustees have pleasure in submitting the Report and Accounts for the period ended 19 October 2021 for Portchester Free Church Trust [PFCT].

Objects of the charity

The charity, which is a church, is governed by a trust deed. The Trust seeks to demonstrate the Christian faith in action by serving the local and wider community as a church.

Summary of the charity's main activities and achievements

With Sunday worship at the Community Centre suspended from March 2020 members had commenced prayer and communion services in their own homes and this continued until July 19th when we started the Sunday "Zoom" meetings. These meetings have continued throughout the year. They have proved to be popular with folk; shorter services with the preacher at the beginning rather than later. Lucasz contributed to the worship throughout these meetings, and we thank him for his ministry. In addition, Thursday prayer meetings have been "Zoomed" for some time now. The carol service was also celebrated on "Zoom". It all felt very surreal but was nevertheless much enjoyed.

Sadly, house groups were suspended all year and the AGM was also cancelled.

With no opportunity for physical get together Kathy decided to run some quiz evenings on a Friday. They became an instant success and eight such evenings took place. They were wide ranging in content including maps of Portsmouth, London, and general knowledge with picture rounds!

Other events also took place as restrictions were lifted such as meeting for prayer on Dore Avenue playing fields, Praise in the Precinct a couple of times and a tabletop craft sale for Mission Guatemala in the Snowden's garden during December.

We have always received regular updates from the supported missionaries in Guatemala and their monthly newsletters can be found on their website <http://www.missionguatemala.co.uk>. In August 2021, Mission Guatemala became a registered charity in its own right (registration number 1195621).

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income increased by £39,600, to £158,200, and expenditure increased by £40,500, to £160,300. As a result the cash held by the charity decreased by £2,100, to £4,200 which is all restricted for Mission Guatemala.

Going concern

The Trustees met on July 6th 2020 to discuss the church's continuing charitable status. The number of Church members eligible to claim gift aid had dwindled over the years thus making it of little value and the regular giving to the church had also reduced significantly this year due to Covid-19 restrictions, however, over the years the Mission Guatemala duties had increased. A unanimous decision was made by the Trustees to close the charitable status once Mission Guatemala arrangements had been finalised, which was done in August of this year when they registered as a separate charity.

The charity's items of equipment have all been disposed of with the proceeds being shown in the accounts. The church bank account is to be closed with remaining funds granted to the new Mission Guatemala charity [1195621] which the church has supported for a number of years. The remaining church liability will be met by Mission Guatemala.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

J. Holmar

Date: 10th January 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PORTCHESTER FREE CHURCH TRUST**

I report to the trustees on my examination of the accounts of Portchester Free Church Trust ('the charity') for the period ended 19 October 2021 on pages 5 to 7 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 18 January 2022

PORTCHESTER FREE CHURCH TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 19 OCTOBER 2021

	Notes	Unrestricted Funds		Restricted	Period ended 19Oct2021 £	Total 2020 £
		General Funds £	Designated Funds £	Mission Funds £		
Income receipts						
Donations and grants		3,100	-	131,774	134,874	105,760
Gift aid receipts		2,525	-	20,590	23,115	12,212
Other		-	-	-	-	566
		<u>5,625</u>	<u>-</u>	<u>152,365</u>	<u>157,989</u>	<u>118,539</u>
Capital and similar receipts						
Sale of fixed assets		185	-	-	185	-
		<u>185</u>	<u>-</u>	<u>-</u>	<u>185</u>	<u>-</u>
Total receipts		<u>5,810</u>	<u>-</u>	<u>152,365</u>	<u>158,174</u>	<u>118,539</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	1,043	-	880	1,923	6,215
Grants paid in relation to charitable activities undertaken by others	3	3,552	-	154,808	158,360	113,575
Total payments		<u>4,596</u>	<u>-</u>	<u>155,687</u>	<u>160,283</u>	<u>119,790</u>
Net of receipts / (payments) before transfers		1,214	-	(3,323)	(2,108)	(1,251)
Transfers between funds	5	(3,799)	-	3,799	-	-
Net movement in funds		<u>(2,585)</u>	<u>-</u>	<u>476</u>	<u>(2,108)</u>	<u>(1,251)</u>
Cash funds as at last year end		2,585	-	3,681	6,266	7,517
Cash funds at this year end	A	<u>-</u>	<u>-</u>	<u>4,158</u>	<u>4,158</u>	<u>6,266</u>

The notes on page 7 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 19 OCTOBER 2021

	<u>Unrestricted Funds</u>		<u>Restricted</u>	Total 19Oct2021	Total 2020
	General Funds	Designated Funds	Mission Funds		
	£	£	£	£	£
A Cash funds					
Held at Bank - operating account	-	-	-	-	2,576
Held at bank - Mission Guatemala	-	-	4,158	4,158	3,681
Cash float	-	-	-	-	9
	<u>-</u>	<u>-</u>	<u>4,158</u>	<u>4,158</u>	<u>6,266</u>
B Other monetary assets					
Gift aid due to charity	-	-	-	-	1,081
Gift aid due to charity - Guatemala	-	-	-	-	10,441
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,522</u>
C Liabilities					
Falling due within one year:					
Fee for Independent Examination	960	-	-	960	960
	<u>960</u>	<u>-</u>	<u>-</u>	<u>960</u>	<u>960</u>

The remaining liability is to be paid by Mission Guatemala.

D Assets retained for charity's own use	Estimated value 19Oct2021	Estimated value 2020
	£	£
Equipment	-	2,500
	<u>-</u>	<u>2,500</u>

Previous current values have been estimated by the trustees. All assets have now been disposed of.

The accounts were approved by the trustees and signed on their behalf

by J. Holmar date 10 January 2022

The notes on page 7 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 19 OCTOBER 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

The Trustees have assessed whether the use of the going concern basis is appropriate and, in light of the decision made July 2020 to wind up the charity, the charity can no longer be regarded as a going concern.

	Unrestricted Funds		Restricted	Total 19Oct2021 £	Total 2020 £
	General Funds £	Designated Funds £	Mission Funds £		
2 Payments in relation to charitable activities undertaken directly					
Hire of premises	-	-	-	-	1,472
Visiting speakers	-	-	-	-	2,150
Accounts preparation and independent examination	960	-	-	960	984
Insurance	-	-	-	-	257
Resources and office costs	50	-	-	50	235
Equipment	-	-	-	-	24
Other costs	33	-	880	913	1,093
	<u>1,043</u>	<u>-</u>	<u>880</u>	<u>1,923</u>	<u>6,215</u>

3 Grants and gifts paid to others

Organisations:					
Mission Guatemala (note 5)	332	-	154,808	155,140	106,125
Blackham Family Ministries	1,250	-	-	1,250	1,450
Springs of Hope	150	-	-	150	3,000
New Life Ministries	-	-	-	-	1,000
Organisations < £1,000	150	-	-	150	-
Individuals	1,670	-	-	1,670	2,000
	<u>3,552</u>	<u>-</u>	<u>154,808</u>	<u>158,360</u>	<u>113,575</u>

4 Transactions with related parties

The charity has no employees, being run by volunteers.
No amounts were paid to any trustee or to any person connected to them.

5 Movement of funds

	Balance at 30Jun2020	Receipts	Payments	Transfers	Balance at 19Oct2021
	£	£	£	£	£
General funds	2,585	5,810	(4,596)	(3,799)	-
	<u>2,585</u>	<u>5,810</u>	<u>(4,596)</u>	<u>(3,799)</u>	<u>-</u>
Restricted funds					
Mission activities	3,681	152,365	(155,687)	3,799	4,158
	<u>3,681</u>	<u>152,365</u>	<u>(155,687)</u>	<u>3,799</u>	<u>4,158</u>
Total funds	<u>6,266</u>	<u>158,174</u>	<u>(160,283)</u>	<u>-</u>	<u>4,158</u>

The Mission Guatemala fund is to enable support for mission activity in Guatemala.

PORTCHESTER FREE CHURCH TRUST

England & Wales - Charity number 1086444

Accounts

Portchester Free Church Trust

Report and Accounts

year ended 30 June 2020

stewardship[®]

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w: www.stewardship.org.uk

PORTCHESTER FREE CHURCH TRUST
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2020

ADDRESS FOR CORRESPONDENCE	29 Hill View Road Portchester Hampshire PO16 8DB
GOVERNING DOCUMENT	Declaration of Trust dated 1 March 2001
CHARITY REGISTRATION NUMBER	1086444
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mr J Holmar Mr J Sherren Mr J Snowden Mrs D Holmar Mrs K Snowden
BANKERS	National Westminster Bank plc
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Appendix	Full Trustees' Report

PORTCHESTER FREE CHURCH TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2020

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 June 2020.

Objects of the charity

The charity, which is a church, is governed by a trust deed. The Trust seeks to demonstrate the Christian faith in action by serving the local and wider community as a church.

Summary of the charity's main activities and achievements

See appendix for full Trustees' report.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income decreased by £34,200, to £118,500, and expenditure increased by £42,900, to £119,800. As a result the cash held by the charity decreased by £1,300, to £6,300, of which £2,600 is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £1,500 (which equates to about one month of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £2,600 and the charity is complying with its reserves policy.

As explained in the full report, a unanimous decision was made by the trustees to close the church and it is expected this will be done over the coming year, once the Mission Guatemala arrangements have been finalised.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

J Snowden

J Holmar

Date: 21 December 2020

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PORTCHESTER FREE CHURCH TRUST**

I report to the trustees on my examination of the accounts of Portchester Free Church Trust ('the charity') for the year ended 30 June 2020 on pages 4 to 7 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 22 December 2020

PORTCHESTER FREE CHURCH TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2020

	Unrestricted General Funds	Restricted Mission Funds	2020	2019
Notes	£	£	£	£
<i>Income receipts</i>				
Donations and grants	9,647	96,113	105,760	139,898
Gift aid receipts	1,417	10,796	12,212	12,496
Other	566	-	566	326
<i>Total receipts</i>	<u>11,630</u>	<u>106,909</u>	<u>118,539</u>	<u>152,720</u>
<i>Payments</i>				
Payments in relation to charitable activities undertaken directly	2	5,786	429	6,215
Grants paid in relation to charitable activities undertaken by others	3	7,450	106,125	113,575
<i>Total payments</i>		<u>13,236</u>	<u>106,553</u>	<u>119,790</u>
Net of receipts / (payments) before transfers		(1,607)	356	(1,251)
Transfers between funds		(3,168)	3,168	-
Net movement in funds		<u>(4,775)</u>	<u>3,524</u>	<u>(9,913)</u>
Cash funds as at last year end		7,359	158	7,517
Cash funds at this year end	A	<u>2,585</u>	<u>3,681</u>	<u>6,266</u>

The notes on pages 6 to 7 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2020

	Unrestricted General Funds £	Restricted Mission Funds £	2020 £	2019 £
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
A Cash funds				
Held at Bank - operating account	2,576	-	2,576	6,986
Held at Bank - reserve account	-	-	-	348
Held at bank - Mission Guatemala	-	3,681	3,681	158
Cash float	9	-	9	25
	<u>2,585</u>	<u>3,681</u>	<u>6,266</u>	<u>7,517</u>
 B Other monetary assets				
Gift aid due to charity	1,081	-	1,081	1,417
Gift aid due to charity - Guatemala	-	10,441	10,441	10,796
	<u>1,081</u>	<u>10,441</u>	<u>11,522</u>	<u>12,212</u>
 C Liabilities				
Fee for Independent Examination	960	-	960	960
Accrued expenses	-	-	-	491
	<u>960</u>	<u> </u>	<u>960</u>	<u>1,451</u>
 D Assets retained for charity's own use				
			Value 2020 £	Value 2019 £
Equipment			<u>2,500</u>	<u>2,500</u>
			<u>2,500</u>	<u>2,500</u>

Current values have been estimated by the trustees.

The accounts were approved by the trustees and signed on their behalf

by J Snowden

J Holmar

date 21 December 2020

The notes on pages 6 to 7 form part of these accounts.

PORTCHESTER FREE CHURCH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Total 2020 £	Total 2019 £
	General funds £	Restricted Funds £		
	£	£		
2 Payments in relation to charitable activities undertaken directly				
Hire of premises	1,472	-	1,472	1,464
Visiting speakers	2,150	-	2,150	2,450
Accounts preparation and independent examination	984	-	984	925
Insurance	257	-	257	292
Resources and office costs	235	-	235	360
Equipment	24	-	24	-
Other costs	664	429	1,093	1,063
	5,786	429	6,215	6,554

3 Grants paid in relation to charitable activities undertaken by others

Organisations:				
Mission Guatemala (note 5)	-	106,125	106,125	149,354
Blackham Family Ministries	1,450	-	1,450	1,725
Springs of Hope	3,000	-	3,000	1,000
Indian Inland Mission	-	-	-	1,000
New Life Ministries	1,000	-	1,000	1,000
Individuals	2,000	-	2,000	2,000
	7,450	106,125	113,575	156,079

PORTCHESTER FREE CHURCH TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2020

4 Transactions with related parties

The charity has no employees, being run by volunteers.

No amounts were paid to any trustee or to any person connected to them.

5 Movement of funds

	Balance at 30Jun2019	Receipts	Payments	Transfers	Balance at 30Jun2020
	£	£	£	£	£
General funds	<u>7,359</u>	<u>11,630</u>	<u>(13,236)</u>	<u>(3,168)</u>	<u>2,585</u>
	<u>7,359</u>	<u>11,630</u>	<u>(13,236)</u>	<u>(3,168)</u>	<u>2,585</u>
Restricted funds					
Mission activities	<u>158</u>	<u>106,909</u>	<u>(106,553)</u>	<u>3,168</u>	<u>3,681</u>
	<u>158</u>	<u>106,909</u>	<u>(106,553)</u>	<u>3,168</u>	<u>3,681</u>
Total funds	<u><u>7,517</u></u>	<u><u>118,539</u></u>	<u><u>(119,790)</u></u>	<u><u>-</u></u>	<u><u>6,266</u></u>

The Mission Guatemala fund is to enable support for mission activity in Guatemala.

PORTCHESTER FREE CHURCH TRUST

TRUSTEES REPORT 2019-20.

This is the report of the Trustees of Portchester Free Church for the 21st year.

We met on July 6th 2020 to discuss the church's continuing charitable status. The number of church members eligible to claim Gift Aid has dwindled over the years thus making it of little value and the regular giving to the church has also reduced significantly this year due to Covid-19 restrictions, however, over the years the Mission Guatemala duties have increased. A unanimous decision was made by the trustees to close the church and it is expected this will be done over the coming year, once the Mission Guatemala arrangements have been finalised; we have notified Mission Guatemala and have promised help as they search for alternative arrangements. It was a regretful decision but nonetheless unavoidable.

The 21st year of PFCT will also be memorable as the year of the pandemic. First reported in China in December 2019, the virus soon spread throughout the world including the United Kingdom. On March 23rd 2020 the Government ordered a "lockdown" which is still in operation, albeit with some degree of relaxation. The church is able to meet together but with restrictions, like no singing, making full worship impossible at present. However, communication has been possible by telephone and small outside meetings for fellowship and prayer in line with government guidelines. Individual indoor gatherings have taken place for prayer and on Sunday mornings the prayer times have been extended to include remembrance at the Lord's Table. This has proved to be a real blessing and encouragement. "Every cloud has a silver lining".

So, after an extended introduction we come to the main report.

The Trustees continue to meet for prayer and discussion each quarter covering areas of business on church life and activities. The areas being covered are under the following headings:- Worship, Witness, Fellowship and Mission partners.

1. WORSHIP. The church continued to meet in Portchester Community Centre each Sunday for worship in the Children's Centre until lockdown. The last service was on March 15th.

The preaching ministries of Joe Holmar, Steve Holmar-Stewart and Joe Snowden on a regular basis supported by Brian Daniel, Roger Downing, Roger French, Phil Mollison and Kathy Snowden have been appreciated by the church together with external preachers Andrew Baguley, and Paul Carter.

The collective preaching and teaching ministries of all the above- mentioned have provided the church with anointed truth from the Word of God and the church is enriched as a result. We owe a debt of gratitude to all of them and it is imperative that we pray for them on a regular basis.

We cannot leave this section on worship without heartfelt thanks and appreciation to Kathy and Lorraine who faithfully lead our worship and bring us into the presence of God every Sunday without fail. This is a truly wonderful ministry and we thank you ladies for your commitment to continuing Spirit- filled worship. A word of thanks too goes to Lucas who stepped in temporarily for Lorraine for a few weeks throughout the year.

2. WITNESS. Praise in the precinct- This has continued in Portchester throughout our 21 years. However It had to be cut short when the pandemic struck. We hope to re-instate them in the future.

The "Good Friday" Walk of Witness was cancelled this year because of pandemic restrictions.

The Pentecost Sunday Picnic was also cancelled as above.

'Christmas Fun Day' at The Community Centre: -where Christingles and tree decorations were enthusiastically created by eager children and parents under the supervision of our very own 'Christmas Elves' in suitably colourful apparel! Also Christmas craft decorations (made by the said elves!) were offered for sale to raise money for Mission Guatemala.

Witness and Fellowship continues through Churches Together. This year the Methodists hosted the Advent Service on the theme of personal testimony. Steve Holmar-Stewart shared his testimony from PFCT.

The Christian Unity Service was held in January with the Methodists again leading from the Castle Street Centre though. A challenging word was delivered by Ian Meredith the vicar of St. Mary's.

March saw the start of the Lent Course, however, only two meetings were held before the pandemic intervened. The theme was based on a book called "The meaning of the warmed heart" highlighting the life of John Wesley and various Bible characters

3. FELLOWSHIP

a) The weekly prayer meeting took place every Thursday until the pandemic. Prayer in individual homes replaced this as mentioned earlier.

House Group 2 continued to meet on a Wednesday until the pandemic. The venue changed regularly to suit members' requirements.

(b) December's fellowship calendar was ushered in with the Churches Together Advent Service held at the Methodist Church. This has already been reported on above.

8th.- Christmas Fun Day- Community Centre- mentioned above.

17th. - Mulled wine party held at Roger and Carol's home this year.

22nd.- Christmas Carol Service. Based on "The Little Drummer Boy" carol. What can I bring to the Christ child?

29th.- Family Service held with Lucasz's family attending and blessing us in song. Truly inspiring for all!

31st. - 'New Year's Eve' at the Snowdens'. The theme was Country Music.

4. MISSION PARTNERS.

Mission Guatemala- This has been fully reported in the Introduction. The church will however continue to support them financially and prayerfully.

The other regular commitment in prayer and financial support is with Blackham Family Ministries in Israel whose work keeps us in touch with up to date news that rarely gets reported in the secular media.

Other mission connections are maintained through the following: -

a) Golgota Church, Hungary.

b) Sabra in Siberia and Israel.

c) Mission work in Northern Iraq.

d) India Inland Mission.

e) Pastor Joy - in India.

f) Streams in the Desert in Israel.