

# 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](http://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<br>Ashby-De-La-Zouch<br>Leicestershire<br>LE65 1AP   |
| GOVERNING DOCUMENT          | Declaration of Trust dated 1 March 2001   |
| CHARITY REGISTRATION NUMBER | 1086444   |
| TRUSTEES RESPONSIBLE FOR    | Mr J Holmar (resigned March 2023)<br>Robert Goddard (resigned May 2023)<br>Rebecca Benfield (resigned May 2023)<br>Martin Hall (appointed March 2023; resigned May 2023)<br>Mission Guatemala C.I.O. (appointed May 2023) |
| BANKERS                     | National Westminster Bank plc   |
| INDEPENDENT EXAMINER        | Ajay Rajani FCIE<br>Stewardship<br>1 Lamb's Passage<br>LONDON<br>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*

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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<br>Funds<br>£ | Restricted<br>Mission<br>Fund<br>£ | Period from<br>20 October 21<br>to 31 Dec 22<br>£ | Period from<br>1 July 20 to<br>19 October 21<br>£ |
|---|-------|----------------------------|------------------------------------|---|---|
| <b>Income receipts</b>  |       |                            |                                    |   |   |
| 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>                                    |
| <b>Capital and similar receipts</b>                                   |       |                            |                                    |   |   |
| Sale of fixed assets  |       | -                          | -                                  | -   | 185   |
|   |       | <u>-</u>                   | <u>-</u>                           | <u>-</u>  | <u>185</u>  |
| <b>Total receipts</b>   |       | <u><u>-</u></u>            | <u><u>118,768</u></u>              | <u><u>118,768</u></u>                             | <u><u>158,174</u></u>                             |
| <b>Payments</b>   |       |                            |                                    |   |   |
| 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>                                    |
| <b>Total payments</b>   |       | <u><u>960</u></u>          | <u><u>121,570</u></u>              | <u><u>122,530</u></u>                             | <u><u>160,283</u></u>                             |
| Net of receipts / (payments) before transfers                         |       | (960)                      | (2,803)                            | (3,763)   | (2,108)   |
| Transfers between funds   | 5     | 960                        | (960)                              | -   | -   |
| <b>Net movement in funds</b>  |       | <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   |
| <b>Cash funds at this year end</b>                                    | A     | <u><u>-</u></u>            | <u><u>395</u></u>                  | <u><u>395</u></u>                                 | <u><u>4,158</u></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<br>Funds<br>£ | Restricted<br>Mission<br>Funds<br>£ | Total<br>31 December 22<br>£ | Total<br>19 October 21<br>£ |
|---------------------------------|----------------------------|-------------------------------------|------------------------------|-----------------------------|
| <b>A Cash funds</b>             |                            |                                     |                              |                             |
| Cash at bank                    | -                          | 395                                 | 395                          | 4,158                       |
|                                 | <u>-</u>                   | <u>395</u>                          | <u>395</u>                   | <u>4,158</u>                |
| <b>B Other monetary assets</b>  |                            |                                     |                              |                             |
| Gift aid due to charity         | -                          | 16,153                              | 16,153                       | -                           |
|                                 | <u>-</u>                   | <u>16,153</u>                       | <u>16,153</u>                | <u>-</u>                    |
| <b>C Liabilities</b>            |                            |                                     |                              |                             |
| 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<br>Funds<br>£ | Restricted<br>Mission<br>Funds<br>£ | Total<br>to 31 Dec 22<br>£ | Total<br>19 October 21<br>£ |
|--|----------------------------|-------------------------------------|----------------------------|-----------------------------|
| <b>2 Payments in relation to charitable activities undertaken directly</b> |                            |                                     |                            |                             |
| 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 Cojulum 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<br>20 Oct 21<br>£ | Receipts<br>£  | Payments<br>£    | Transfers<br>£ | Balance at<br>31 Dec 22<br>£ |
|--------------|------------------------------|----------------|------------------|----------------|------------------------------|
| 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.