

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) Rebecca Benfield (resigned May 2023) Martin Hall (appointed March 2023; resigned May 2023)
BANKERS	Mission Guatemala C.I.O. (appointed May 2023)
INDEPENDENT EXAMINER	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
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 £
<i>Income receipts</i>					
Donations and grants		-	110,401	110,401	118,768
Gift aid receipts		-	22,086	22,086	-
<i>Total receipts</i>		-	132,487	132,487	118,768
<i>Payments</i>					
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
<i>Total payments</i>		-	132,617	132,617	122,530
Net of receipts / (payments) before transfers		-	(130)	(130)	(3,763)
Transfers between funds	5	-	-	-	-
Net movement in funds		-	(130)	(130)	(3,763)
Cash funds as at last year end		-	395	395	4,158
Cash funds at this year end	A	-	265	265	395

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 Cojulan 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.