

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

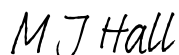
Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

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

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

Date: Oct 14, 2025

**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 specifical for the support for their family expenses