

# PINEHURST COMMUNITY CHURCH

England & Wales · Charity number 1095425

## Details

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**Other names** PINEHURST ROAD CHAPEL CONGREGATIONAL TRUST, PINEHURST ROAD CHAPEL CONGREGATIONAL TRUST, PINEHURST COMMUNITY CHURCH CONGREGATIONAL TRUST

**Status** Registered

**Legal form** Other

**Registered** 2003-01-15

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

## Contact

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**Address** Pinehurst Community Church  
90 Pinehurst Road  
West Moors  
Ferndown  
Dorset  
BH22 0AR

**Phone** 01202892776

**Email** [office@pinehurst.org.uk](mailto:office@pinehurst.org.uk)

**Website** <https://www.pinehurst.org.uk/>

## Activities

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**Objects:** A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE COUNTY OF DORSET 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:** Organising services for the purpose of Christian worship and learning. Ongoing activities in support of families inside the church and the surrounding community. Community involvement primarily focused around, but not limited to, Community Action weeks in the summer. Supporting overseas works of a similar nature in various parts of the world.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** THE COUNTY OF DORSET AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Dorset

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£221,923	£75,139	-	-
2023-12-31	£79,495	£72,889	-	-
2022-12-31	£85,900	£87,448	-	-
2021-12-31	£66,619	£58,571	-	-
2020-12-31	£52,874	£67,665	-	-

## Trustees

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Name	Role	Appointed
<b>Shirley Bennett</b>	Chair	2023-09-04
Brian Charles Wareham		2024-09-26
DOMINIC THOMAS WAREHAM		2024-09-26
Lindsey Ann Thyer		2023-06-12
Paul Frederick Latham		2026-05-18

**PINEHURST COMMUNITY CHURCH**

England & Wales - Charity number 1095425

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# Accounts

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**Registered Charity Number: 1095425 (England and Wales)**

**Pinehurst Community Church Trust  
Annual report and Financial Statements  
For the year ended 31 December 2024**

**Pinehurst Community Church Trust**  
**Registered Charity No. 1095425**

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**Pinehurst Community Church Trust**  
**Legal and administrative information**

**TRUSTEES**

Shirley Bennett - chair  
Lindsey Thyer  
Patricia Vincent  
Brian Wareham (appointed 26 September 2024)  
Dominic Wareham ( appointed 26 September 2024)  
George Groves (resigned 22 July 2024)

**PRINCIPAL OFFICE**

90 Pinehurst Road  
West Moors  
Ferndown  
Dorset  
BH22 0AR

**REGISTERED CHARITY NUMBER**

1095425

**INDEPENDENT EXAMINER**

Hub Accountants Ltd  
Chartered Accountants  
1C Fridays Court  
3 - 5 High Street  
Ringwood  
BH24 1AB

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Pinehurst Community Church Trust  
Trustees Annual Report  
For the year ended 31 December 2024**

The trustees present their report and financial statements for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Structure, Governance and Management**

The Governing Document is the Declaration of Trust dated 2 September 2002, amended 30 July 2013. The Trust is an unincorporated association. The selection of Trustees is by agreement between Trustees and Church leadership.

The Trust is part of Commission group of Churches under the umbrella of New Frontiers.

**Recruitment and appointment of new trustees**

Trustees are appointed by the elders and existing trustees.

**Objectives and activities**

The purpose of the charity is the organising services for the purposes of Christian worship and learning. The trust supports families within the Church and surrounding community. It also supports overseas work of a similar nature in various parts of the world.

All Trustees have due regard for the Charity Commission guidance.

Volunteers are sourced from the membership and provide the backbone of running the Church. Activities includes Toddlers Groups, children's work, catering, coffee mornings, creche, public address systems, leading worship etc.

**Public benefit**

When planning our activities for the year, the trustees and elders have considered the Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our community through all of our activities including; worship and prayer, provision of pastoral care, missionary and outreach work.

**Achievements and Performance**

Income is derived from voluntary giving from members and from Community organisations such as Slimming World, Dance groups and a choir have used the premises regularly.

To assist the poor in the community donations of food have been made regularly to a local foodbank.

**Financial Review**

Regular giving has increased during the year by nearly £10,000, together with additional donations and grants received towards the building project, amounting to £130,017. Expenditure on the building work amounted to £167,021 and the additional costs were taken from unrestricted reserves. At the year end there was a deficit on the unrestricted reserves of £18,560.

**Reserves policy**

Reserves are used to top up deficits in running costs and repairs. Total free reserves held as at 31st December 2024 was £100,152 (2023: £118,712)

To maintain sufficient funds to ensure the ongoing work of the Trust and the causes that fit within our objectives.

The trustees ensure that the reserves held are in excess of three months of standard expenditure. The reserves held are calculated as three months fixed running costs which include salary, PAYE, and pension contributions.

**Pinehurst Community Church Trust**  
**Trustees Report - continued**

**Statement of Trustees' Responsibilities**

The trustees are responsible for the preparation of the Trustees report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on the Trustees behalf by:



Shirley Bennett  
Chair of Trustees

Date: 21 March 2025

**Pinehurst Community Church Trust  
Independent Examiner's Report to the Trustees of  
Pinehurst Community Church Trust**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2024, which are set out on pages 5 to 10.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Paul Stacey FCA**  
For and on behalf of  
Hub Accountants Ltd  
Chartered Accountants  
1C Fridays Court  
3-5 High Street  
Ringwood  
BH24 1AB

Signed: .....



Date: .....

26/3/25

**Pinehurst Community Church Trust**  
**Statement of Financial Activities**  
**For the year ended 31st December 2024**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM</b>					
	<b>Note</b>				
Donations and legacies	71,695	-	48,417	120,112	59,180
Charitable Activities	17,018	-	-	17,018	18,514
Grants	-	-	81,600	81,600	-
Investments	3,193	-	-	3,193	1,801
	<b>2a</b>	<b>-</b>	<b>130,017</b>	<b>221,923</b>	<b>79,495</b>
<b>EXPENDITURE ON</b>					
Charitable Activities	75,139	-	-	75,139	72,889
	<b>2b</b>	<b>-</b>	<b>-</b>	<b>75,139</b>	<b>72,889</b>
			130,017	146,784	6,606
Transfer between Funds	(34,697)	(630)	35,327	-	-
<b>NET INCOMING \ (OUTGOING) RESOURCES</b>	<b>(17,930)</b>	<b>(630)</b>	<b>165,344</b>	<b>146,784</b>	<b>6,606</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward	118,082	630	1,266,342	1,385,054	<b>1,378,448</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>100,152</b>	<b>-</b>	<b>1,431,686</b>	<b>1,531,838</b>	<b>1,385,054</b>

The notes on pages 7 - 10 form part of the financial statements

**Pinehurst Community Church Trust  
Balance Sheet  
For the year ended 31st December 2024**

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	<b>3</b>	2,488	1,431,686	<b>1,434,174</b>	<b>1,267,814</b>
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	5,768	-	5,768	5,424
Cash at Bank and in hand	<b>5</b>	95,730	-	95,730	116,195
		<u>101,498</u>	<u>-</u>	<u>101,498</u>	<u>121,619</u>
<b>CREDITORS</b>					
Amounts falling due within one year	<b>6</b>	(3,834)	-	(3,834)	(4,379)
		<u>97,664</u>	<u>-</u>	<u>97,664</u>	<u>117,240</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>100,152</u>	<u>1,431,686</u>	<u>1,531,838</u>	<u>1,385,054</u>
<b>FUNDS</b>					
	<b>7</b>				
Restricted Funds				1,431,686	1,266,342
Unrestricted Funds				100,152	118,712
				<u>1,531,838</u>	<u>1,385,054</u>

The notes on pages 7 - 10 form part of the financial statements

Approved by the Board of Trustees on  
and signed on its behalf by

Shirley Bennett  
Chair of Trustees

**Pinehurst Community Church Trust**  
**Notes to the Accounts**  
**For the year ended 31st December 2024**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, and accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources Expended**

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold Property	- no depreciation
Fixtures and Fittings	- 20% on cost
Computer Equipment	- 20% on cost

**Church land and buildings**

No depreciation is provided on freehold land or residential properties. It is the trustee's practice to maintain these assets in a continual state of sound repair and the residual value is unlikely to be below cost.

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

**Taxation**

The charity is exempt from tax on its charitable activities

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2024**

<b>2. INCOMING RESOURCES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>(a) Voluntary Income</b>				
<b>Offerings</b>				
Donations	7,729	39,080	46,809	3,719
Gift Tax Claimed	9,358	9,337	18,695	10,309
Regular Giving	54,608	-	54,608	45,152
	<b>71,695</b>	<b>48,417</b>	<b>120,112</b>	<b>59,180</b>
<b>Charitable activities</b>				
Events income	398	-	398	589
Commission festival donations	836	-	836	-
Little Pines	-	-	-	1,237
Mighty Pines	646	-	646	214
Youth work	1,263	-	1,263	129
Income from use of premises	13,875	-	13,875	16,345
	<b>17,018</b>	<b>-</b>	<b>17,018</b>	<b>18,514</b>
<b>Grants</b>				
Grants received	-	81,600	81,600	-
<b>Investment Income</b>				
Interest	3,193	-	3,193	1,801
<b>Total Income</b>	<b>91,906</b>	<b>130,017</b>	<b>221,923</b>	<b>79,495</b>
<b>(b) RESOURCES EXPENDED</b>				
<b>Charitable activities</b>				
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Activities</b>				
Children	474	-	474	414
Youth	142	-	142	525
Commission Festival	2,409	-	2,409	1,703
Little Pines	1,015	-	1,015	1,182
	<b>4,040</b>	<b>-</b>	<b>4,040</b>	<b>3,825</b>
<b>Support</b>				
Accountant	1,457	-	1,457	1,530
Bookkeeping	-	-	-	705
Bank Charges	60	-	60	77
Copier	-	-	-	90
IT	1,150	-	1,150	2,015
Admin/Office Supplies	297	-	297	78
Subscriptions	917	-	917	897
Telephone	275	-	275	1,295
	<b>4,156</b>	<b>-</b>	<b>4,156</b>	<b>6,687</b>
<b>Building</b>				
Cleaning and Caretaking	691	-	691	729
Electricity	3,156	-	3,156	2,430
Gas	1,450	-	1,450	1,843
Insurance	2,265	-	2,265	2,153
Repairs & Maintenance - Church	4,532	-	4,532	4,403
Repairs & Maintenance - The Laurels	158	-	158	100
Water	369	-	369	314
	<b>12,621</b>	<b>-</b>	<b>12,621</b>	<b>11,972</b>

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2024**

<b>(b) RESOURCES EXPENDED Cont</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Mission and Gifts</b>				
Commission	3,000	-	3,000	2,400
Miscellaneous gifts	-	-	-	286
Church Member relief fund	54	-	54	55
	<u><b>3,054</b></u>	<u>-</u>	<u><b>3,054</b></u>	<u><b>2,741</b></u>
<b>Service &amp; Other Costs</b>				
Catering and refreshments	1,203	-	1,203	1,635
Outreach	597	-	597	101
Resources and Service Costs	217	-	217	393
Training	283	-	283	543
Sundry	71	-	71	124
	<u><b>2,371</b></u>	<u>-</u>	<u><b>2,371</b></u>	<u><b>2,796</b></u>
<b>Staff Costs</b>				
Rates	3,423	-	3,423	3,215
Salaries	44,813	-	44,813	40,866
	<u><b>48,236</b></u>	<u>-</u>	<u><b>48,236</b></u>	<u><b>44,081</b></u>
<b>Depreciation</b>				
	<u><b>661</b></u>	<u>-</u>	<u><b>661</b></u>	<u><b>787</b></u>
<b>Total Expenditure</b>	<u><b>75,139</b></u>	<u>-</u>	<u><b>75,139</b></u>	<u><b>72,889</b></u>

**Note**

Staff costs do not include the non-taxable benefit-in-kind in respect of the perceived rental value on the property owned by the church and known as "The Laurels". This is estimated at £14,440 per

The average number of employees in the year was 3 (2023: 3). No employee received emoluments in excess of £60,000.

<b>3. FIXED ASSETS</b>	<b>Freehold Property</b>	<b>IT Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost as at 1st January 2024</b>	1,264,665	9,753	54,286	<b>1,328,704</b>
Additions	167,021	-	-	<b>167,021</b>
Disposals	-	-	-	-
<b>Cost as at 31st December 2024</b>	<u><b>1,431,686</b></u>	<u><b>9,753</b></u>	<u><b>54,286</b></u>	<u><b>1,495,725</b></u>
<b>Depreciation as at 1st January 2024</b>	-	7,227	53,663	<b>60,890</b>
Charge for year	-	505	156	<b>661</b>
Disposals	-	-	-	-
<b>Depreciation as at 31st December 2024</b>	<u>-</u>	<u><b>7,732</b></u>	<u><b>53,819</b></u>	<u><b>61,551</b></u>
<b>Net Book Value 1st January 2024</b>	<u><b>1,264,665</b></u>	<u><b>2,526</b></u>	<u><b>623</b></u>	<u><b>1,267,814</b></u>
<b>Net Book Value 31st December 2024</b>	<u><b>1,431,686</b></u>	<u><b>2,021</b></u>	<u><b>467</b></u>	<u><b>1,434,174</b></u>

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4. DEBTORS</b>		
Debtors	44	479
Gift Aid Tax claimed	4,230	3,503
Prepayments	1,494	1,442
	<u><b>5,768</b></u>	<u><b>5,424</b></u>
<b>5. CASH AT BANK AND IN HAND</b>		
CAF Cash Account	8,147	13,983
CAF Gold Account	87,504	102,133
Petty Cash	79	79
	<u><b>95,730</b></u>	<u><b>116,195</b></u>
<b>6. LIABILITIES: Amounts falling due within one year</b>		
Accruals	1,765	2,217
Sundry Creditors	2,069	2,162
	<u><b>3,834</b></u>	<u><b>4,379</b></u>
<b>7. ACCUMULATED FUNDS</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>		
Building Fund	-	1,677
Church	1,041,686	874,665
Laurels Development	390,000	390,000
Total Restricted Funds	<u><b>1,431,686</b></u>	<u><b>1,266,342</b></u>
<b>Designated Funds</b>		
Little Pines	-	284
Family	-	346
	<u>-</u>	<u>630</u>
<b>Unrestricted Funds</b>	100,152	118,082
<b>TOTAL FUNDS</b>	<u><b>1,531,838</b></u>	<u><b>1,385,054</b></u>

During the year the designated funds were amalgamated back into the general unrestricted funds.

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>8. ANALYSES OF NET ASSETS BY FUND</b>			
Fixed assets	2,488	1,431,686	1,434,174
Current assets	101,498	-	101,498
Current liabilities	(3,834)	-	(3,834)
	<u><b>100,152</b></u>	<u><b>1,431,686</b></u>	<u><b>1,531,838</b></u>

**9. TRUSTEE RENUMERATION**

The trustees received no remuneration or expenses during the year.

**10. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year

**11. FINANCIAL COMMITMENTS**

During the year, the trustees entered into an agreement for the development of the existing building and at the year end there are further costs to come of £72,032.

**PINEHURST COMMUNITY CHURCH**

England & Wales - Charity number 1095425

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# Accounts

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**Pinehurst Community Church Trust**  
**Statement of Accounts**  
**For the year ended 31 December 2023**

**Pinehurst Community Church Trust  
Registered Charity No. 1095425**

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**Pinehurst Community Church Trust**  
**Legal and administrative information**

**TRUSTEES**

George Groves - Chair  
Lindsey Thyer (appointed 12 June 2023)  
Shirley Bennett (appointed 4 September 2023)  
Patricia Vincent (appointed 23 November 2023)  
Paul Latham (resigned September 2023)  
Kurt Dyer (resigned December 2023)

**PRINCIPAL OFFICE**

90 Pinehurst Road  
West Moors  
Ferndown  
Dorset  
BH22 0AR

**REGISTERED CHARITY NUMBER**

1095425

**INDEPENDENT EXAMINER**

Hub Accountants Ltd  
Chartered Accountants  
1C Fridays Court  
3 - 5 High Street  
Ringwood  
BH24 1AB

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Pinehurst Community Church Trust  
Trustees Annual Report  
For the year ended 31 December 2023**

The trustees present their report and financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Structure, Governance and Management**

The Governing Document is the Declaration of Trust dated 2 September 2002, amended 30 July 2013. The Trust is an unincorporated association. The selection of Trustees is by agreement between Trustees and Church leadership.

The Trust is part of Commission group of Churches under the umbrella of New Frontiers.

**Recruitment and appointment of new trustees**

Trustees are appointed by the elders and existing trustees.

**Objectives and activities**

The purpose of the charity is the organising services for the purposes of Christian worship and learning. The trust supports families within the Church and surrounding community. Community involvement has included providing a food bank this year for public benefit. It also supports overseas work of a similar nature in various parts of the world.

All Trustees have due regard for the Charity Commission guidance.

Volunteers are sourced from the membership and provide the backbone of running the Church. Activities includes Toddlers Groups, children's work, catering, coffee mornings, creche, public address systems, leading worship etc.

**Public benefit**

When planning our activities for the year, the trustees and elders have considered the Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our community through all of our activities including; worship and prayer, provision of pastoral care, missionary and outreach work.

**Achievements and Performance**

Income is derived from voluntary giving from members and from Community organisations such as Alcoholics Anonymous, Slimming Worlds, Dance groups and a choir have used the premises regularly.

To assist the poor in the community donations of food have been made regularly to a local foodbank.

**Financial Review**

Income has was higher last year as a claim was made on the insurance for Covid and reduced income and this together with a reduction in maintenance costs results in a surplus for the year of £6,606 (2022 Deficit £1,549).

**Reserves policy**

Reserves are used to top up deficits in running costs and repairs. Total free reserves held as at 31st December 2023 was £118,712 (2022: £112,107)

To maintain sufficient funds to ensure the ongoing work of the Trust and the causes that fit within our objectives.

The trustees ensure that the reserves held are in excess of three months of standard expenditure. The reserves held are calculated as three months fixed running costs which include salary, PAYE, and pension contributions.

**Pinehurst Community Church Trust  
Trustees Report - continued**

**Statement of Trustees' Responsibilities**

The trustees are responsible for the preparation of the Trustees report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the Incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on the Trustees behalf by:



Mr G G Groves  
Chair of Trustees  
Date: 05.05.2024

**Pinehurst Community Church Trust  
Independent Examiner's Report to the Trustees of  
Pinehurst Community Church Trust**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are set out on pages 4 to 10.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**INDEPENDENT EXAMINER'S STATEMENT**

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

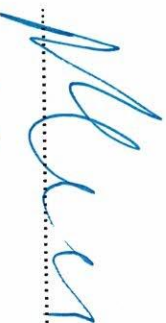
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Paul Stacey FCA**

For and on behalf of  
Hub Accountants Ltd  
Chartered Accountants  
1C Fridays Court  
3-5 High Street  
Ringwood  
BH24 1AB

Signed:



Date:

15/5/24

**Pinehurst Community Church Trust**  
**Statement of Financial Activities**  
**For the year ended 31st December 2023**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME AND ENDOWMENTS FROM</b>					
	<b>Note</b>				
Donations and legacies	59,180	-	-	59,180	61,598
Charitable Activities	17,277	1,237	-	18,514	23,940
Investments	1,801	-	-	1,801	362
	<b>2a</b>	<b>1,237</b>	<b>-</b>	<b>79,495</b>	<b>85,900</b>
<b>EXPENDITURE FROM</b>					
Charitable Activities	71,707	1,182	-	72,889	87,449
	<b>2b</b>	<b>1,182</b>	<b>-</b>	<b>72,889</b>	<b>87,449</b>
Transfer between Funds	-	-	-	-	-
<b>NET INCOMING \ (OUTGOING) RESOURCES</b>	<b>6,551</b>	<b>54</b>	<b>-</b>	<b>6,606</b>	<b>(1,549)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward	111,531	576	1,266,342	1,378,448	1,379,997
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>118,082</b>	<b>630</b>	<b>1,266,342</b>	<b>1,385,054</b>	<b>1,378,448</b>


The notes on pages 7 - 10 form part of the financial statements

**Pinehurst Community Church Trust**  
**Balance Sheet**  
**For the year ended 31st December 2023**

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	3	3,148	1,264,665	<b>1,267,813</b>	<b>1,264,813</b>
<b>CURRENT ASSETS</b>					
Debtors	4	5,424	-	5,424	3,232
Cash at Bank and in hand	5	114,519	1,677	116,196	113,340
		119,943	1,677	121,620	116,572
<b>CREDITORS</b>					
Amounts falling due within one year	6	(4,379)	-	(4,379)	(2,937)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>118,712</u>	<u>1,266,342</u>	<u><b>1,385,054</b></u>	<u><b>1,378,448</b></u>
<b>FUNDS</b>	7				
Restricted Funds			1,266,342	1,266,342	
Unrestricted Funds		118,712		118,712	112,106
		<u><b>1,385,054</b></u>		<u><b>1,378,448</b></u>	

The notes on pages 7 - 10 form part of the financial statements

Approved by the Board of Trustees on  
and signed on its behalf by

  
Mr G G Groves  
Chair of Trustees

**Pinehurst Community Church Trust**  
**Notes to the Accounts**  
**For the year ended 31st December 2023**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, and accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources Expended**

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold Property	- no depreciation
Fixtures and Fittings	- 20% on cost
Computer Equipment	- 20% on cost

**Church land and buildings**

No depreciation is provided on freehold land or residential properties. It is the trustee's practice to maintain these assets in a continual state of sound repair and the residual value is unlikely to be below cost.

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

**Taxation**

The charity is exempt from tax on its charitable activities

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2023**

**2. INCOMING RESOURCES**

**(a) Voluntary Income Offerings**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash Collections	385	-	-	385	96
Donations	3,334	-	-	3,334	597
Gift Tax Claimed	10,309	-	-	10,309	11,225
Regular Giving	45,152	-	-	45,152	49,680
	<b>59,180</b>	-	-	<b>59,180</b>	<b>61,598</b>
<b>Charitable activities</b>					
Events Income	589	-	-	589	659
Little pines	-	1,237	-	1,237	817
Mighty Pines	214	-	-	214	-
Sundry Income	129	-	-	129	7,208
Income from use of premises	16,345	-	-	16,345	15,256
	<b>17,277</b>	<b>1,237</b>	-	<b>18,514</b>	<b>23,940</b>
<b>Investment Income</b>					
Interest	1,801	-	-	1,801	362
	1,801	-	-	1,801	15,618
	<b>78,258</b>	<b>1,237</b>	-	<b>79,495</b>	<b>85,900</b>

**(b) RESOURCES EXPENDED**  
**Charitable activities**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Activities</b>					
Children	414	-	-	414	142
Youth	525	-	-	525	110
Commission Festival	1,703	-	-	1,703	-
Little Pines	-	1,182	-	1,182	802
	<b>2,642</b>	<b>1,182</b>	-	<b>3,825</b>	<b>1,054</b>

**Support**

Accountant	1,530	-	-	1,530	784
Bookkeeping	705	-	-	705	-
Bank Charges	77	-	-	77	82
Copier	90	-	-	90	175
IT	2,015	-	-	2,015	1,064
Admin/Office Supplies	78	-	-	78	142
Subscriptions	897	-	-	897	1,027
Telephone	1,295	-	-	1,295	1,035
	<b>6,687</b>	-	-	<b>6,687</b>	<b>4,309</b>

**Building**

Cleaning and Caretaking	729	-	-	729	574
Electricity	2,430	-	-	2,430	2,014
Gas	1,843	-	-	1,843	924
Insurance	2,153	-	-	2,153	2,061
Repairs & Maintenance - Church	4,403	-	-	4,403	2,857
Repairs & Maintenance - The Laurels	100	-	-	100	19,525
Water	314	-	-	314	368
	<b>11,972</b>	-	-	<b>11,972</b>	<b>28,323</b>

Pinehurst Community Church Trust  
Notes to the Accounts Continued  
For the year ended 31st December 2023

(b) RESOURCES EXPENDED Cont	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
<b>Mission and Gifts</b>					
Commission	2,400	-	-	2,400	2,200
Miscellaneous gifts	386	-	-	386	1,622
Operation Mobilisation	(100)	-	-	(100)	1,200
Church Member relief fund	55	-	-	55	175
	<b>2,741</b>	-	-	<b>2,741</b>	<b>5,197</b>
<b>Service &amp; Other Costs</b>					
Catering and refreshments	1,635	-	-	1,635	1,184
Outreach	101	-	-	101	4
Resources and Service Costs	393	-	-	393	450
Training	543	-	-	543	1,315
Sundry	124	-	-	124	1,068
	<b>2,796</b>	-	-	<b>2,796</b>	<b>4,021</b>
<b>Staff Costs</b>					
Rates	3,215	-	-	3,215	3,947
Salaries	40,866	-	-	40,866	39,820
	<b>44,081</b>	-	-	<b>44,081</b>	<b>43,767</b>
<b>Depreciation</b>	<b>787</b>	-	-	<b>787</b>	<b>777</b>
<b>Total Expenditure</b>	<b>71,707</b>	<b>1,182</b>	-	<b>72,889</b>	<b>87,448</b>

**Note**

Staff costs do not include the non-taxable benefit-in-kind in respect of the perceived rental value on the property owned by the church and known as "The Laurels". This is estimated at £14,440 per annum

3. FIXED ASSETS	Freehold	IT	Fixtures &	Total
	Property	Equipment	Fittings	
	£	£	£	£
<b>Cost as at 1st January 2023</b>	1,261,657	9,753	53,507	<b>1,324,917</b>
Additions	3,008	-	779	<b>3,787</b>
Disposals	-	-	-	-
<b>Cost as at 31st December 2023</b>	<b>1,264,665</b>	<b>9,753</b>	<b>54,286</b>	<b>1,328,704</b>
<b>Depreciation as at 1st January 2023</b>	-	6,596	53,507	<b>60,103</b>
Charge for Year	-	631	156	<b>787</b>
Disposals	-	-	-	-
<b>Depreciation as at 31st December 2023</b>	-	<b>7,227</b>	<b>53,663</b>	<b>60,890</b>
<b>Net Book Value 1st January 2023</b>	<b>1,261,657</b>	<b>3,157</b>	-	<b>1,264,814</b>
<b>Net Book Value 31st December 2023</b>	<b>1,264,665</b>	<b>2,525</b>	<b>623</b>	<b>1,267,813</b>

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2023**

**4. DEBTORS**

Debtors  
 Gift Aid Tax claimed  
 Prepayments

	2023	2022
	£	£
	479	664
	3,503	1,245
	1,442	1,323
	<u>5,424</u>	<u>3,232</u>

**5. CASH AT BANK AND IN HAND**

CAF Cash Account  
 CAF Gold Account  
 Petty Cash

	13,983	32,883
	102,134	80,378
	79	79
	<u>116,196</u>	<u>113,340</u>

**6. LIABILITIES: Amounts falling due within one year**

Accruals  
 Sundry Creditors

	2,217	1,201
	2,162	1,736
	<u>4,379</u>	<u>2,937</u>

**7. ACCUMULATED FUNDS**

**Restricted Funds**

Building Fund  
 Church  
 Laurels Development  
 Total Restricted Funds

	2023	2022
	£	£
	1,677	4,685
	874,665	871,657
	390,000	390,000
	<u>1,266,342</u>	<u>1,266,342</u>

**Designated Funds**

Little Plines  
 Family

	284	229
	346	346
	630	576
	118,082	111,531

**Unrestricted Funds**

**TOTAL FUNDS**

	<u>1,385,054</u>	<u>1,378,449</u>
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**8. ANALYSES OF NET ASSETS BY FUND**

Fixed assets  
 Current assets  
 Current liabilities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
	3,149	1,264,665	1,267,814
	119,943	1,677	121,619
	(4,379)	-	(4,379)
	<u>118,712</u>	<u>1,266,342</u>	<u>1,385,054</u>

**9. TRUSTEE RENUMERATION**

The trustees received no remuneration or expenses during the year.

**10. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year

**PINEHURST COMMUNITY CHURCH**

England & Wales - Charity number 1095425

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# Accounts

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**Pinehurst Community Church Trust  
Statement of Accounts  
For the year ended 31 December 2022**

**Pinehurst Community Church Trust**  
**Registered Charity No. 1095425**

<b>Contents</b>	<b>Page No.</b>
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Trustees' annual report	2 - 3
Independent examiners' report	4
Statement of financial activities (SOFA)	5
Balance sheet	6
Notes to the accounts	7 - 10

**Pinehurst Community Church Trust**  
**Legal and administrative information**

**TRUSTEES**

K G Dyer  
G G Groves (appointed 13 June 2022)  
T A Woodward (resigned 5 September 2022)  
P F Latham - Chair

**PRINCIPAL OFFICE**

90 Pinehurst Road  
West Moors  
Ferndown  
Dorset  
BH22 0AR

**REGISTERED CHARITY NUMBER**

1095425

**INDEPENDENT EXAMINER**

Hub Accountants Ltd  
Chartered Accountants  
1C Fridays Court  
3 - 5 High Street  
Ringwood  
BH24 1AB

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Pinehurst Community Church Trust  
Trustees Annual Report  
For the year ended 31 December 2022**

The trustees present their report and financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Structure, Governance and Management**

The Governing Document is the Declaration of Trust dated 2 September 2002, amended 30 July 2013. The Trust is an unincorporated association. The selection of Trustees is by agreement between Trustees and Church leadership.

The Trust is part of Commission group of Churches under the umbrella of New Frontiers.

**Recruitment and appointment of new trustees**

Trustees are appointed by the elders and existing trustees.

**Objectives and activities**

The purpose of the charity is the organising services for the purposes of Christian worship and learning. The trust supports families within the Church and surrounding community. Community involvement has included providing a food bank this year for public benefit. It also supports overseas work of a similar nature in various parts of the world.

All Trustees have due regard for the Charity Commission guidance.

Volunteers are sourced from the membership and provide the backbone of running the Church. Activities includes Toddlers Groups, children's work, catering, coffee mornings, creche, public address systems, leading worship etc.

**Public benefit**

When planning our activities for the year, the trustees and elders have considered the Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our community through all of our activities including; worship and prayer, provision of pastoral care, missionary and outreach work.

**Achievements and Performance**

Most community activities have restarted following the pandemic lockdowns. Community organisations such as Alcoholics Anonymous, Slimming Worlds, Dance groups and a choir have used the premises regularly.

To assist the poor in the community donations of food have been made regularly to a local foodbank.

**Financial Review**

Income is derived from voluntary giving from members and from community groups using the premises. This recovered following lockdown, resulting in a deficit for the year of £1,549 (2021 Surplus £8,048).

**Reserves policy**

Reserves are used to top up deficits in running costs and repairs. Total free reserves held as at 31st December 2022 was £113,422.

To maintain sufficient funds to ensure the ongoing work of the Trust and the causes that fit within our objectives.

The trustees ensure that the reserves held are in excess of three months of standard expenditure. The reserves held are calculated as three months fixed running costs which include salary, PAYE, and pension contributions.

**Pinehurst Community Church Trust  
Trustees Report - continued**

**Statement of Trustees' Responsibilities**

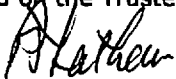
The trustees are responsible for the preparation of the Trustees report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on the Trustees behalf by:



Mr P F Latham  
Chair of Trustees

Date: 16/10/23

**Pinehurst Community Church Trust  
Independent Examiner's Report to the Trustees of  
Pinehurst Community Church Trust**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022, which are set out on pages 4 to 10.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**INDEPENDENT EXAMINER'S STATEMENT**

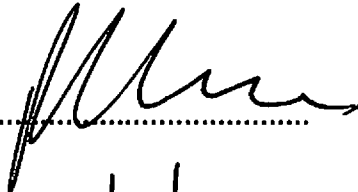
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Paul Stacey FCA**  
For and on behalf of  
Hub Accountants Ltd  
Chartered Accountants  
1C Fridays Court  
3-5 High Street  
Ringwood  
BH24 1AB

Signed: .....



Date: .....

25/10/23

**Pinehurst Community Church Trust**  
**Statement of Financial Activities**  
**For the year ended 31st December 2022**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
	<b>Note</b>				
Donations and legacies	61,598	-	-	61,598	56,502
Charitable Activities	22,105	817	1,018	23,940	10,106
Investments	362	-	-	362	11
<b>2a</b>	<b><u>84,065</u></b>	<b><u>817</u></b>	<b><u>1,018</u></b>	<b><u>85,900</u></b>	<b><u>66,619</u></b>
<b>EXPENDITURE FROM</b>					
Charitable Activities	85,589	802	1,058	87,449	58,571
<b>2b</b>	<b><u>85,589</u></b>	<b><u>802</u></b>	<b><u>1,058</u></b>	<b><u>87,449</u></b>	<b><u>58,571</u></b>
	(1,524)	15	(40)	(1,549)	8,048
Transfer between Funds	(1,356)	1,316	40	-	-
<b>NET (OUTGOING)\INCOMING RESOURCES</b>	<b>(2,880)</b>	<b>1,331</b>	<b>-</b>	<b>(1,549)</b>	<b>8,048</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward	114,411	(756)	1,266,342	1,379,997	<b>1,371,949</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>111,531</u></b>	<b><u>575</u></b>	<b><u>1,266,342</u></b>	<b><u>1,378,448</u></b>	<b><u>1,379,997</u></b>

The notes on pages 7 - 10 form part of the financial statements

**Pinehurst Community Church Trust  
Balance Sheet  
For the year ended 31st December 2022**

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	<b>3</b>	3,157	1,261,657	<b>1,264,813</b>	<b>1,258,910</b>
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	3,232	-	3,232	4,774
Cash at Bank and in hand	<b>5</b>	108,655	4,685	113,340	117,577
		<u>111,887</u>	<u>4,685</u>	<u>116,572</u>	<u>122,351</u>
<b>CREDITORS</b>					
Amounts falling due within one year	<b>6</b>	(2,937)	-	(2,937)	(1,264)
		<u>108,950</u>	<u>4,685</u>	<u>113,635</u>	<u>121,087</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>112,107</u>	<u>1,266,342</u>	<u>1,378,448</u>	<u>1,379,997</u>
<b>FUNDS</b>					
	<b>7</b>				
Restricted Funds				1,266,342	1,265,586
Unrestricted Funds				112,106	114,411
				<u>1,378,448</u>	<u>1,379,997</u>

The notes on pages 7 - 10 form part of the financial statements

Approved by the Board of Trustees on  
and signed on its behalf by

Mr P F Latham  
Chair of Trustees

**Pinehurst Community Church Trust**  
**Notes to the Accounts**  
**For the year ended 31st December 2022**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, and accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources Expended**

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold Property	- no depreciation
Fixtures and Fittings	- 20% on cost
Computer Equipment	- 20% on cost

**Church land and buildings**

No depreciation is provided on freehold land or residential properties. It is the trustee's practice to maintain these assets in a continual state of sound repair and the residual value is unlikely to be below cost.

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

**Taxation**

The charity is exempt from tax on its charitable activities

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2022**

**2. INCOMING RESOURCES**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>(a) Voluntary Income</b>					
<b>Offerings</b>					
Cash Collections	96	-	-	96	765
Donations	597	-	-	597	2,167
Gift Tax Claimed	11,225	-	-	11,225	9,034
Regular Giving	49,680	-	-	49,680	44,537
	<b>61,598</b>	<b>-</b>	<b>-</b>	<b>61,598</b>	<b>56,503</b>
<b>Charitable activities</b>					
Events income	659	-	-	659	128
Little pines	-	817	-	817	178
Sundry Income	6,190	-	1,018	7,208	62
Income from use of premises	15,256	-	-	15,256	9,738
	<b>22,105</b>	<b>817</b>	<b>1,018</b>	<b>23,940</b>	<b>10,106</b>
<b>Investment Income</b>					
Interest	362	-	-	362	11
	<b>362</b>	<b>-</b>	<b>-</b>	<b>362</b>	<b>9,749</b>
<b>Total Income</b>	<b>84,065</b>	<b>817</b>	<b>1,018</b>	<b>85,900</b>	<b>66,619</b>
<b>(b) RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Activities</b>					
Children	142	-	-	142	218
Youth	110	-	-	110	-
Little Pines	-	802	-	802	417
	<b>252</b>	<b>802</b>	<b>-</b>	<b>1,053</b>	<b>635</b>
<b>Support</b>					
Accountant	784	-	-	784	504
Bank Charges	82	-	-	82	96
Copier	175	-	-	175	679
IT	1,064	-	-	1,064	1,069
Admin/Office Supplies	142	-	-	142	59
Subscriptions	1,027	-	-	1,027	715
Telephone	1,035	-	-	1,035	966
	<b>4,309</b>	<b>-</b>	<b>-</b>	<b>4,309</b>	<b>4,087</b>
<b>Building</b>					
Cleaning and Caretaking	574	-	-	574	493
Electricity	2,014	-	-	2,014	1,063
Gas	924	-	-	924	843
Insurance	2,061	-	-	2,061	1,812
Repairs & Maintenance - Church	2,857	-	-	2,857	2,285
Repairs & Maintenance - The Laurels	19,525	-	-	19,525	381
Water	368	-	-	368	298
	<b>28,323</b>	<b>-</b>	<b>-</b>	<b>28,323</b>	<b>7,175</b>

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2022**

<b>(b) RESOURCES EXPENDED Cont</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Mission and Gifts</b>					
Bible Education Services	-	-	-	-	40
Commission	2,200	-	-	2,200	1,700
Miscellaneous gifts	564	-	1,058	1,622	100
Operation Mobilisation	1,200	-	-	1,200	1,200
Church Member relief fund	175	-	-	175	554
	<b>4,139</b>	<b>-</b>	<b>1,058</b>	<b>5,197</b>	<b>3,594</b>
<b>Service &amp; Other Costs</b>					
Catering and refreshments	1,184	-	-	1,184	1,392
Outreach	4	-	-	4	43
Resources and Service Costs	450	-	-	450	47
Training	1,315	-	-	1,315	171
Sundry	1,068	-	-	1,068	246
	<b>4,021</b>	<b>-</b>	<b>-</b>	<b>4,021</b>	<b>1,900</b>
<b>Staff Costs</b>					
Rates	3,947	-	-	3,947	2,329
Salaries	39,820	-	-	39,820	37,015
	<b>43,767</b>	<b>-</b>	<b>-</b>	<b>43,767</b>	<b>39,343</b>
<b>Depreciation</b>	<b>777</b>	<b>-</b>	<b>-</b>	<b>777</b>	<b>1,837</b>
<b>Total Expenditure</b>	<b>85,589</b>	<b>802</b>	<b>1,058</b>	<b>87,448</b>	<b>58,571</b>

**Note**

Staff costs do not include the non-taxable benefit-in-kind in respect of the perceived rental value on the property owned by the church and known as "The Laurels". This is estimated at £14,440 per annum

**3. FIXED ASSETS**

	<b>Freehold Property</b>	<b>IT Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost as at 1st January 2022</b>	1,254,976	9,753	53,507	1,318,236
Additions	6,681	-	-	6,681
Disposals	-	-	-	-
<b>Cost as at 31st December 2022</b>	<b>1,261,657</b>	<b>9,753</b>	<b>53,507</b>	<b>1,324,917</b>
<b>Depreciation as at 1st January 2022</b>	-	5,819	53,507	59,326
Charge for year	-	777	-	777
Disposals	-	-	-	-
<b>Depreciation as at 31st December 2022</b>	<b>-</b>	<b>6,596</b>	<b>53,507</b>	<b>60,103</b>
<b>Net Book Value 1st January 2022</b>	<b>1,254,976</b>	<b>3,934</b>	<b>-</b>	<b>1,258,910</b>
<b>Net Book Value 31st December 2022</b>	<b>1,261,657</b>	<b>3,157</b>	<b>-</b>	<b>1,264,813</b>

**Pinehurst Community Church Trust**  
**Notes to the Accounts Continued**  
**For the year ended 31st December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>4. DEBTORS</b>		
Debtors	664	20
Gift Aid Tax claimed	1,245	2,599
Prepayments	1,323	2,156
	<u><b>3,232</b></u>	<u><b>4,774</b></u>

<b>5. CASH AT BANK AND IN HAND</b>		
CAF Cash Account	32,883	12,025
CAF Gold Account	80,378	105,473
Petty Cash	79	79
	<u><b>113,340</b></u>	<u><b>117,577</b></u>

<b>6. LIABILITIES: Amounts falling due within one year</b>		
Accrual	1,201	845
Sundry Creditors	1,736	419
	<u><b>2,937</b></u>	<u><b>1,264</b></u>

	<b>2022</b>		<b>2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>7. ACCUMULATED FUNDS</b>				
<b>Restricted Funds</b>				
Building Fund	4,685		124,008	
Church	871,657		752,334	
Laurels Development	390,000		390,000	
Total Restricted Funds		<u><b>1,266,342</b></u>		<u><b>1,266,342</b></u>
<b>Designated Funds</b>				
Westpoint	-		(1,316)	
Little Pines	229		213	
Family	346		346	
		575		(756)
<b>Unrestricted Funds</b>		111,531		114,411
<b>TOTAL FUNDS</b>		<u><b>1,378,448</b></u>		<u><b>1,379,997</b></u>

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>8. ANALYSES OF NET ASSETS BY FUND</b>			
Fixed assets	3,157	1,261,657	1,264,814
Current assets	111,887	4,685	116,571
Current liabilities	(2,937)	-	(2,937)
	<u><b>112,106</b></u>	<u><b>1,266,342</b></u>	<u><b>1,378,448</b></u>

**9. TRUSTEE RENUMERATION**

The trustees received no remuneration or expenses during this period.

**PINEHURST COMMUNITY CHURCH**

England & Wales - Charity number 1095425

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# Accounts

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**PINEHURST COMMUNITY CHURCH TRUST**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
Pinehurst Community Church Trust**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2021, which are set out on pages 4 to 10

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Paul Stacey FCA  
1<sup>st</sup> Floor Offices  
2a Highfield Road



BH24 1RQ

Date: 20/9/22

**PINEHURST COMMUNITY CHURCH TRUST**

**NOTES TO THE ACCOUNTS - continued**  
**For the year ended 31st December 2021**

<b>3. FIXED ASSETS</b>	<b>Freehold Property</b>	<b>IT Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost as at 1st January 2021</b>	1,252,642	7,175	53,507	<b>1,313,324</b>
Additions	2,334	2,578		<b>4,912</b>
Disposals				-
<b>Cost as at 31st December 2021</b>	<u><u>1,254,976</u></u>	<u><u>9,753</u></u>	<u><u>53,507</u></u>	<u><u>1,318,236</u></u>
<b>Depreciation as at 1st January 2021</b>	-	4,595	52,893	<b>57,488</b>
Charge for year	-	1,223	614	<b>1,837</b>
Disposals				-
<b>Depreciation as at 31st December 2021</b>	<u><u>-</u></u>	<u><u>5,819</u></u>	<u><u>53,507</u></u>	<u><u>59,326</u></u>
<b>Net Book Value 1st January 2021</b>	<u><u>1,252,642</u></u>	<u><u>2,579</u></u>	<u><u>614</u></u>	<u><u>1,255,836</u></u>
<b>Net Book Value 31st December 2021</b>	<u><u>1,254,976</u></u>	<u><u>3,934</u></u>	<u><u>0</u></u>	<u><u>1,258,910</u></u>

<b>4. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors	20	-
Gift Aid Tax claimed	2,599	2,319
Prepayments	2,156	1,265
	<u><u>4,774</u></u>	<u><u>3,583</u></u>

<b>5. CASH AT BANK AND IN HAND</b>	<b>£</b>	<b>£</b>
CAF Cash Account	12,024	5,766
CAF Gold Account	105,473	107,796
Petty Cash	79	79
	<u><u>117,576</u></u>	<u><u>113,641</u></u>

<b>6. LIABILITIES: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
Accrual	845	996
Sundry Creditors	419	115
	<u><u>1,264</u></u>	<u><u>1,111</u></u>

<b>7. ACCUMULATED FUNDS</b>	<b>2021</b>	<b>2020</b>
<b>Restricted Funds</b>		
Building Fund	124,008	125,786
Julias House	-	(40)
Church	752,334	750,000
Laurels Development	390,000	390,000
<b>Total Restricted Funds</b>	<u><u>1,266,342</u></u>	<u><u>1,265,746</u></u>
<b>Designated Funds</b>		
Westpoint	(1,316)	(1,316)
Little Pines	213	452
Family	346	346
	<u><u>(756)</u></u>	<u><u>(518)</u></u>
<b>Unrestricted Funds</b>	114,411	106,720
<b>TOTAL FUNDS AS AT 31ST DECEMBER 2021</b>	<u><u>1,379,997</u></u>	<u><u>1,371,949</u></u>

**8. TRUSTEE RENUMERATION**  
The trustees received no remuneration or expenses during this period.

**PINEHURST COMMUNITY CHURCH TRUST**

**NOTES TO THE ACCOUNTS - continued**  
**For the year ended 31st December 2021**

<b>(b) RESOURCES EXPENDED Cont</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
<b>Building</b>					
Cleaning and Caretaking	493	-	-	493	709
Electricity	1,063	-	-	1,063	991
Gas	843	-	-	843	768
Insurance	1,812	-	-	1,812	1,623
Repairs & Maintenance Church	674	-	1,611	2,285	10,845
Repairs & Maintenance The Laurels	381	-	-	381	759
Water	298	-	-	298	384
	<u><b>5,564</b></u>	<u><b>-</b></u>	<u><b>1,611</b></u>	<u><b>7,175</b></u>	<u><b>16,078</b></u>
<b>Mission and Gifts</b>					
Bible Education Services	40	-	-	40	240
Commission	1,700	-	-	1,700	1,250
Miscellaneous gifts	100	-	-	100	-
Operation Mobilisation	1,200	-	-	1,200	1,200
Church Member relief fund	554	-	-	554	-
	<u><b>3,594</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>3,594</b></u>	<u><b>2,690</b></u>
<b>Service &amp; Other Costs</b>					
Catering and refreshments	1,392	-	-	1,392	563
Farewell	-	-	-	-	136
Outreach	43	-	-	43	522
Resources and Service Costs	47	-	-	47	303
Training	171	-	-	171	-
Sundry	246	-	-	246	75
	<u><b>1,900</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>1,900</b></u>	<u><b>1,598</b></u>
<b>Staff Costs</b>					
Rates	2,329	-	-	2,329	3,152
Salaries	37,015	-	-	37,015	33,131
	<u><b>39,343</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>39,343</b></u>	<u><b>36,283</b></u>
<b>Depreciation</b>					
	<u><b>1,837</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>1,837</b></u>	<u><b>2,117</b></u>
<b>Total Expenditure</b> 2b	<u><b>56,544</b></u>	<u><b>417</b></u>	<u><b>1,611</b></u>	<u><b>58,571</b></u>	<u><b>67,665</b></u>
<b>NET INCOMING RESOURCES</b>	<u><b>7,731</b></u>	<u><b>(239)</b></u>	<u><b>556</b></u>	<u><b>8,048</b></u>	<u><b>(10,391)</b></u>

**Note**

Staff costs do not include the non-taxable benefit-in-kind in respect of the perceived rental value on the property owned by the church and known as "The Laurels". This is estimated at £14,440 per annum

PINEHURST COMMUNITY CHURCH TRUST

NOTES TO THE ACCOUNTS

For the year ended 31st December 2021

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>(a) Voluntary Income</b>					
<b>Offerings</b>					
Cash Collections	765	-	-	765	879
Donations	-	-	2,167	2,167	5,466
Gift Tax Claimed	9,034	-	-	9,034	3,232
Regular Giving	44,537	-	-	44,537	38,234
	<b>54,336</b>	<b>-</b>	<b>2,167</b>	<b>56,502</b>	<b>47,810</b>
<b>Charitable activities</b>					
Events income	128	-	-	128	105
Coffee Morning	-	-	-	-	66
Little pines	-	178	-	178	335
Sundry Income	62	-	-	62	67
Income from use of premises	9,738	-	-	9,738	4,400
	<b>9,928</b>	<b>178</b>	<b>-</b>	<b>10,106</b>	<b>4,973</b>
<b>Investment Income</b>					
Interest	11	-	-	11	91
	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>4,491</b>
<b>Total Income</b>	<b>64,274</b>	<b>178</b>	<b>2,167</b>	<b>66,619</b>	<b>57,274</b>
<b>(b) RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
<b>Activities</b>					
Children	218	-	-	218	96
Little Pines	-	417	-	417	145
	<b>218</b>	<b>417</b>	<b>-</b>	<b>635</b>	<b>241</b>
<b>Support</b>					
Accountant	504	-	-	504	485
Bank Charges	96	-	-	96	60
Bookkeeping	-	-	-	-	679
Copier	679	-	-	679	639
IT	1,069	-	-	1,069	4,718
Admin/Office Supplies	59	-	-	59	68
Subscriptions	715	-	-	715	763
Telephone	966	-	-	966	1,245
	<b>4,087</b>	<b>-</b>	<b>-</b>	<b>4,087</b>	<b>8,657</b>

## PINEHURST COMMUNITY CHURCH TRUST

### NOTES TO THE ACCOUNTS For the year ended 31st December 2021

#### 1. Accounting Policies

##### Accounting Convention

The financial statements have been prepared under the historical cost convention, and accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold Property	- no depreciation
Fixtures and Fittings	- 20% on cost
Computer Equipment	- 20% on cost

##### Church land and buildings

No depreciation is provided on freehold land or residential properties. It is the trustee's practice to maintain these assets in a continual state of sound repair and the residual value is unlikely to be below cost.

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

##### Taxation

The charity is exempt from tax on its charitable activities

##### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

**PINEHURST COMMUNITY CHURCH TRUST**

**BALANCE SHEET**  
**For the year ended 31st December 2021**

	Notes	Total Funds 2021 £	Total Funds 2020 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	<b>3</b>	<u><b>1,258,910</b></u>	<u><b>1,255,836</b></u>
<b>CURRENT ASSETS</b>			
Debtors	<b>4</b>	4,774	3,583
Cash at Bank and in hand	<b>5</b>	<u>117,576</u>	<u>113,641</u>
		<b>122,350</b>	<b>117,225</b>
<b>CREDITORS</b>			
Amounts falling due within one year	<b>6</b>	1,264	1,111
		<u><b>121,086</b></u>	<u><b>116,113</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>1,379,997</b></u>	<u><b>1,371,949</b></u>
 <b>FUNDS</b>			
	<b>7</b>		
Restricted Funds		1,265,586	1,265,228
Unrestricted Funds		114,411	106,720
		<u><b>1,379,997</b></u>	<u><b>1,371,949</b></u>

Approved by the Board of Trustees on  
and signed on its behalf by



Mr P F Latham  
Chair of Trustees

These notes form part of the financial statements

PINEHURST COMMUNITY CHURCH TRUST

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31st December 2021

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOME AND ENDOWMENTS FROM</b>					
	<b>Notes</b>				
Donations and legacies	54,336	-	2,167	56,502	47,810
Income from Charitable Activities	9,928	178	-	10,106	574
Income from Investments	11	-	-	11	4,491
<b>2a</b>	<u><b>64,274</b></u>	<u><b>178</b></u>	<u><b>2,167</b></u>	<u><b>66,619</b></u>	<u><b>52,874</b></u>
<b>EXPENDITURE FROM</b>					
Charitable Activities	56,544	417	1,611	58,571	67,665
<b>2b</b>	<u><b>56,544</b></u>	<u><b>417</b></u>	<u><b>1,611</b></u>	<u><b>58,571</b></u>	<u><b>67,665</b></u>
<b>NET INCOMING RESOURCES</b>	<b>7,731</b>	<b>(239)</b>	<b>556</b>	<b>8,048</b>	<b>(14,791)</b>
Transfer between Funds	(40)		40		
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward	106,720	(518)	1,265,746	1,371,949	<b>1,386,739</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>114,411</b></u>	<u><b>(757)</b></u>	<u><b>1,266,342</b></u>	<u><b>1,379,996</b></u>	<u><b>1,371,949</b></u>

**PINEHURST COMMUNITY CHURCH TRUST**

**Trustees Report - continued**

**Statement of Trustees' Responsibilities**

The trustees are responsible for the preparation of the Trustees report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Companies law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs as the end of the year and of its deficit or surplus for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the charity's Independent Examiner is unaware;
- and
- Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of them.

Signed on the Trustees behalf by:



Mr P F Latham  
Chair of Trustees

## PINEHURST COMMUNITY CHURCH TRUST

### **Trustees Report**

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

### **Trustees and advisors**

The trustees in office during the year and the Trust's advisers are set out on page 2.

### **Objectives and activities**

The purpose of the charity is the organising services for the purposes of Christian worship and learning. The trust supports families within the Church and surrounding community. Community involvement has included providing a food bank this year for public benefit. It also supports overseas work of a similar nature in various parts of the world.

All Trustees have due regard for the Charity Commission guidance.

Volunteers are sourced from the membership and provide the backbone of running the Church. Activities includes Toddlers Groups, children's work, catering, coffee mornings, creche, public address systems, leading worship etc.

### **Achievements and Performance**

Most community activities have restarted following the pandemic lockdowns. Community organisations such as Alcoholics Anonymous, Slimming Worlds, Dance groups and a choir have used the premises regularly.

To assist the poor in the community donations of food have been made regularly to a local foodbank.

### **Financial Review**

Income is derived from voluntary giving from members and from community groups using the premises. This recovered following lockdown, resulting in a surplus for the year of £8,048 (2020 deficit £14,791).

Reserves are used to top up deficits in running costs and repairs. Total free reserves held as at 31st December 2021 was £40,601.

The charity's principal sources of funds are membership giving with Gift Aid and income from Community groups rental of premises.

### **Structure, Governance and Management**

The Governing Document is the Declaration of Trust dated 2 September 2002, amended 30 July 2013. The Trust is an unincorporated association. The selection of Trustees is by agreement between Trustees and Church leadership.

The Trust is part of Commission group of Churches under the umbrella of New Frontiers.

**PINEHURST COMMUNITY CHURCH TRUST**

**TRUSTEES**

K G Dyer  
J Williams (Resigned 10th May 2021)  
T A Woodward  
P F Latham - Chair

**PRINCIPAL OFFICE**

90 Pinehurst Road  
West Moors  
Ferndown  
Dorset  
BH22 0AR

**REGISTERED CHARITY NUMB** 1095425

**INDEPENDENT EXAMINER**

Hub Accountants Ltd  
1<sup>st</sup> Floor Offices  
2a Highfield Road  
Ringwood  
BH24 1RQ

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**PINEHURST COMMUNITY CHURCH TRUST**

**Pinehurst Community Church Trust  
Statement of Accounts  
For the year ended 31 December 2021**

**PINEHURST COMMUNITY CHURCH**

England & Wales - Charity number 1095425

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# Accounts

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**Pinehurst Community Church Trust  
Statement of Accounts  
For the year ended 31 December 2020**

**PINEHURST COMMUNITY CHURCH TRUST**

**TRUSTEES**

K G Dyer  
J D Williams  
T A Woodward  
P F Latham - Chair

**PRINCIPAL OFFICE**

90 Pinehurst Road  
West Moors  
Ferndown  
Dorset  
BH22 0AR

**REGISTERED CHARITY NUMBER**

1095425

**INDEPENDENT EXAMINER**

Hub Accountants Ltd  
1<sup>st</sup> Floor Offices  
2a Highfield Road  
Ringwood  
BH24 1RQ

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

## **Trustees Report**

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

### **Trustees and advisors**

The trustees in office during the year and the Trust's advisers are set out on page 2.

### **Objectives and activities**

The purpose of the charity is the organising services for the purposes of Christian worship and learning. The trust supports families within the Church and surrounding community. Community involvement has included providing a food bank this year. It also supports overseas work of a similar nature in various parts of the world.

All Trustees have due regard for the Charity Commission guidance.

Volunteers are sourced from the membership and provide the backbone of running the Church. Activities includes Toddlers Groups, children's work, catering, coffee mornings, creche, public address systems, leading worship etc.

### **Achievements and Performance**

For most of the year most of the community activities have had to close due to the pandemic. For a short period community organisations such as Alcoholics Anonymous and Slimming World have used the premises regularly.

To assist the community during the lockdown period we have maintained a food bank for any in need. This was supported ably by our local council. Approximately 900 callers were assisted in this period.

### **Financial Review**

Income is derived from voluntary giving from members and from community groups using the premises. This dropped during the lockdown resulting in a loss of £14,791.

Reserves are used to top up deficits in running costs and repairs. At 31st December 2020 reserves, excluding property, were £231,949 (2019 - £246,739).

### **Structure, Governance and Management**

The Governing Document is the Declaration of Trust dated 2 September 2002, amended 30 July 2013. The Trust is an unincorporated association. The selection of Trustees is by agreement between Trustees and Church leadership.

The Trust is part of Commission group of Churches under the umbrella of New Frontiers.

## Trustees Report - continued

### Statement of Trustees' Responsibilities

The trustees are responsible for the preparation of the Trustees report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Companies law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs as the end of the year and of its deficit or surplus for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the charity's Independent Examiner is unaware;
- and
- Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of them.

Signed on the Trustees behalf by:



Mr P F Latham  
Chair of Trustees

PINEHURST COMMUNITY CHURCH TRUST

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31st December 2020**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2020 £	Total 2019 £
<b>INCOME AND ENDOWMENTS FROM</b>					
	<b>Notes</b>				
Donations and legacies	46,938	-	872	47,810	69,121
Income from Charitable Activities	238	335	-	574	3,209
Income from Investments	4,491	-	-	4,491	10,041
	<b>2a</b>	<b>335</b>	<b>872</b>	<b>52,874</b>	<b>82,371</b>
<b>EXPENDITURE FROM</b>					
Charitable Activities	59,026	145	8,494	67,665	90,711
	<b>2b</b>	<b>145</b>	<b>8,494</b>	<b>67,665</b>	<b>90,711</b>
<b>NET INCOMING RESOURCES</b>	<b>(7,358)</b>	<b>190</b>	<b>(7,622)</b>	<b>(14,791)</b>	<b>(8,341)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward	113,320	(708)	1,274,127	1,386,739	1,395,080
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>105,961</b>	<b>(518)</b>	<b>1,266,505</b>	<b>1,371,949</b>	<b>1,386,739</b>

PINEHURST COMMUNITY CHURCH TRUST

**BALANCE SHEET**  
For the year ended 31st December 2020

	Notes	Total Funds 2020 £	Total Funds 2019 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	3	<u>1,255,835</u>	<u>1,257,598</u>
<b>CURRENT ASSETS</b>			
Debtors	4	3,583	10,086
Cash at Bank and in hand	5	<u>113,641</u>	<u>120,658</u>
		<b>117,225</b>	<b>130,744</b>
<b>CREDITORS</b>			
Amounts falling due within one year	6	1,111	1,602
		<u>116,113</u>	<u>129,141</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>1,371,949</b></u>	<u><b>1,386,739</b></u>
<b>CREDITORS</b>			
Falling due after more than one year		-	-
		<u>1,371,949</u>	<u>1,386,739</u>
<b>FUNDS</b>	7		
Designated Funds		(518)	(708)
Restricted Funds		1,265,746	1,274,127
Unrestricted Funds		106,720	113,320
		<u>1,371,949</u>	<u>1,386,739</u>

Approved by the Board of Trustees on  
and signed on its behalf by



Mr P F Latham  
Chair of Trustees

These notes form part of the financial statements

## NOTES TO THE ACCOUNTS

For the year ended 31st December 2020

### 1. Accounting Policies

#### Accounting Convention

The financial statements have been prepared under the historical cost convention, and accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

#### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold Property	- no depreciation
Fixtures and Fittings	- 20% on cost
Computer Equipment	- 20% on cost

#### Church land and buildings

No depreciation is provided on freehold land or residential properties. It is the trustee's practice to maintain these assets in a continual state of sound repair and the residual value is unlikely to be below cost.

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

#### Taxation

The charity is exempt from tax on its charitable activities

#### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

PINEHURST COMMUNITY CHURCH TRUST

NOTES TO THE ACCOUNTS

For the year ended 31st December 2020

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>(a) Voluntary Income</b>					
<b>Offerings</b>					
Cash Collections	879	-	-	879	4,385
Donations	4,594	-	872	5,466	9,532
Gift Tax Claimed	3,232	-	-	3,232	15,593
Regular Giving	38,234	-	-	38,234	39,611
	<b>46,938</b>	<b>-</b>	<b>872</b>	<b>47,810</b>	<b>69,121</b>
<b>Other Income</b>					
Events income	105	-	-	105	461
Ministry income	-	-	-	-	600
Coffee Morning	66	-	-	66	287
McMillan Coffee Morning	-	-	-	-	79
Little pines	-	335	-	335	1,231
Westpoint	-	-	-	-	413
Sundry Income	67	-	-	67	139
	<b>238</b>	<b>335</b>	<b>-</b>	<b>574</b>	<b>3,209</b>
<b>Investment Income</b>					
Income from use of premises	4,400	-	-	4,400	9,867
Interest	91	-	-	91	174
	<b>4,491</b>	<b>-</b>	<b>-</b>	<b>4,491</b>	<b>10,041</b>
<b>Total Income</b>	<b>51,667</b>	<b>335</b>	<b>872</b>	<b>52,874</b>	<b>82,371</b>

2a

**(b) RESOURCES EXPENDED**

**Costs of Generating Funds**

**Activities**

Children	96	-	-	96	465
Little Pines	-	145	-	145	1,037
Coffee morning	-	-	-	-	60
Youth	-	-	-	-	6
	<b>96</b>	<b>145</b>	<b>-</b>	<b>241</b>	<b>1,568</b>

PINEHURST COMMUNITY CHURCH TRUST

NOTES TO THE ACCOUNTS - continued  
For the year ended 31st December 2020

(b) RESOURCES EXPENDED Continue	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Administration</b>					
Accountant	485	-	-	485	403
Bank Charges	60	-	-	60	60
Bookkeeping	679	-	-	679	1,776
Copier	639	-	-	639	817
Disposal Fixed Assets	-	-	-	-	(250)
IT	4,718	-	-	4,718	1,134
Admin/Office Supplies	68	-	-	68	277
Subscriptions	763	-	-	763	878
Telephone	1,245	-	-	1,245	821
	<b>8,657</b>	<b>-</b>	<b>-</b>	<b>8,657</b>	<b>5,916</b>
<b>Building</b>					
Cleaning and Caretaking	709	-	-	709	1,469
Electricity	991	-	-	991	1,711
Gas	768	-	-	768	1,551
Insurance	1,623	-	-	1,623	1,283
Repairs & Maintenance Church	2,351	-	8,494	10,845	33,358
Repairs & Maintenance The Laurels	759	-	-	759	-
Water	384	-	-	384	320
	<b>7,584</b>	<b>-</b>	<b>8,494</b>	<b>16,078</b>	<b>39,693</b>
<b>Mission and Gifts</b>					
Bible Education Services	240	-	-	240	240
Commission	1,250	-	-	1,250	600
Julia's House	-	-	-	-	243
McMillan Coffee Morning	-	-	-	-	79
Miscellaneous gifts	-	-	-	-	784
Myra's Wells	-	-	-	-	60
Operation Mobilisation	1,200	-	-	1,200	2,500
	<b>2,690</b>	<b>-</b>	<b>-</b>	<b>2,690</b>	<b>4,506</b>
<b>Service &amp; Other Costs</b>					
Catering and refreshments	563	-	-	563	1,259
Farewell	136	-	-	136	-
Outreach	522	-	-	522	451
Resources and Service Costs #	303	-	-	303	617
Training	-	-	-	-	451
Westpoint	-	-	-	-	1,766
Worship	-	-	-	-	254
Sundry	75	-	-	75	384
	<b>1,598</b>	<b>-</b>	<b>-</b>	<b>1,598</b>	<b>5,181</b>
<b>Staff Costs</b>					
Mileage	-	-	-	-	117
Pension	577	-	-	577	506
Rates	3,152	-	-	3,152	2,802
Salaries	32,554	-	-	32,554	27,767
	<b>36,283</b>	<b>-</b>	<b>-</b>	<b>36,283</b>	<b>31,192</b>
<b>Depreciation</b>	<b>2,117</b>	<b>-</b>	<b>-</b>	<b>2,117</b>	<b>2,656</b>
<b>Total Expendi</b> <b>2b</b>	<b>59,026</b>	<b>145</b>	<b>8,494</b>	<b>67,665</b>	<b>90,711</b>
<b>NET INCOMING RESOURCES</b>	<b>(7,358)</b>	<b>190</b>	<b>(7,622)</b>	<b>(14,791)</b>	<b>(8,341)</b>

**NOTES TO THE ACCOUNTS - continued**  
**For the year ended 31st December 2020**

**Note**

Staff costs do not include the non-taxable benefit-in-kind in respect of the perceived rental value on the property owned by the church and known as "The Laurels". This is estimated at £14,440 per annum

**3. FIXED ASSETS**

	Freehold Property £	IT Equipment £	Fixtures & Fittings £	Total £
<b>Cost as at 1st January 2020</b>	1,252,642	6,820	53,507	<b>1,312,969</b>
Additions	-	355		<b>355</b>
Disposals				<b>-</b>
<b>Cost as at 31st December 2020</b>	<u>1,252,642</u>	<u>7,175</u>	<u>53,507</u>	<u><b>1,313,324</b></u>
<b>Depreciation as at 1st January 2020</b>	-	4,225	51,146	<b>55,371</b>
Charge for year	-	370	1,747	<b>2,117</b>
Disposals				<b>-</b>
<b>Depreciation as at 31st December 2020</b>	<u>-</u>	<u>4,595</u>	<u>52,893</u>	<u><b>57,488</b></u>
<b>Net Book Value 1st January 2020</b>	<u>1,252,642</u>	<u>2,579</u>	<u>615</u>	<u><b>1,255,835</b></u>
<b>Net Book Value 31st December 2020</b>	<u>1,152,636</u>	<u>2,595</u>	<u>2,361</u>	<u><b>1,157,592</b></u>

**4. DEBTORS**

	2020 £	2019 £
Debtors	-	570
Gift Aid Tax claimed	2,319	8,197
Prepayments	1,265	1,319
	<u><b>3,583</b></u>	<u><b>10,086</b></u>

**5. CASH AT BANK AND IN HAND**

	£	£
CAF Cash Account	5,766	2,638
CAF Gold Account	107,796	117,934
Petty Cash	79	87
	<u><b>113,641</b></u>	<u><b>120,658</b></u>

**6. LIABILITIES: Amounts falling due within one year**

	2020	2019
Accrual	996	1,120
HMRC - Paye & Ni	-	432
Sundry Creditors	115	51
	<u><b>1,111</b></u>	<u><b>1,602</b></u>

PINEHURST COMMUNITY CHURCH TRUST

**NOTES TO THE ACCOUNTS - continued**  
**For the year ended 31st December 2020**

<b>7. ACCUMULATED FUNDS</b>	2020	2019
<b>Restricted Funds</b>		
Building Fund	125,786	134,166
Julias House	(40)	(40)
Church	750,000	750,000
Laurels Development	<u>390,000</u>	<u>390,000</u>
Total Restricted Funds	<b>1,265,746</b>	<b>1,274,127</b>
<b>Designated Funds</b>		
Westpoint	(1,316)	(1,316)
Little Pines	452	262
Family	<u>346</u>	<u>346</u>
	(518)	(708)
<b>Unrestricted Funds</b>	<u>106,720</u>	<u>113,320</u>
<b>TOTAL FUNDS FOR THE YEAR ENDED 31ST DECEMBER</b>	<b><u>1,371,949</u></b>	<b><u>1,386,739</u></b>

**8. TRUSTEE RENUMERATION**

The trustees received no remuneration during this period.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
Pinehurst Community Church Trust**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2020, which are set out on pages 4 to 10

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

  
Paul Stacey FCA  
1<sup>st</sup> Floor Offices  
2a Highfield Road

BH24 1RQ

Date: 26/8/21