

Charity Number: 1097667



HIS CHURCH
TRUSTEES' ANNUAL REPORT
AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024



HPH
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HIS CHURCH
TRUSTEES' ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
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**HIS CHURCH
TRUSTEES' ANNUAL REPORT
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The Trustees of the Charity (whose details are shown in the reference and administrative section of this report) are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 31 December 2024.

The Financial Statements comply with the Charities Act 2011, the Trust Deed and 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).

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity.

OBJECTIVES AND ACTIVITIES

The Charity's principal objectives as set out in its Trust Deed are: -

1. The public advancement of the Christian religion, in particular, to preach Christ crucified and risen for the salvation and redemption of souls and to baptise those who profess Jesus Christ as Lord.
2. The pursuit of such purposes as are charitable according to the law of England and Wales, consistent with the expression of the Christian religion, as will demonstrate, augment and further the Christian religion.

The following policies have been adopted in order to further the Charity's principal objectives: -

1. To hold meetings including worship, prayer, study, teaching, baptism and fellowship.
2. To supply and maintain appropriate vehicles for the Charity's Outreach Programmes.
3. To further the Christian religion by the provision of facilities, resources, training, bible studies, outreach mission work etc. to members of the public.

ACHIEVEMENTS AND PERFORMANCE.

According to the Word of God, genuine faith produces good works, and stipulates specifically in the book of James that to say "keep warm and well fed" without providing the necessities for the body does no good at all! Therefore, at the heart of the Charity's activity is the distribution of foods, clothing and supplies to those in need both directly and via a network of over 3,000 charitable faith and non-faith partners including food banks, local authorities, football foundations, churches, mosques, refugee camps, schools, hospitals, and a diverse range of community projects including social hubs.

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.ACHIEVEMENTS AND PERFORMANCE – continued.



The majority of the items that the Charity distributes are acquired by providing ethical, sustainable, robustly secure, full transport and logistic solutions for major manufacturers and retailers surplus or residual stock. This stock comes in the form of ambient, chilled, fresh and frozen foods, assorted drinks, a variety of clothing and shoes, supplies such as personal hygiene and domestic cleaning products, sleeping bags, household items and toys. These items are redistributed as humanitarian aid through a network of charitable organisations as described above. Redistribution of surplus items not only

provides essential provision for those in vulnerable circumstances, but also helps reduce the effects of climate change to which food waste is a major contributor because of the greenhouse gasses it produces. The Charity highly prizes and aims to cultivate quality partnerships in line with the biblical model set out on Philippians 4:15 “a debit and credit account in giving and receiving” and therefore remains grateful to all the retailers and manufacturers which trust the Charity to redistribute their branded products and are delighted to help those partners achieve their ethical social responsibility and sustainability goals.

FOOD

DEFRA Funded / WRAP Administered Pioneering Project -

The Charity works closely with DEFRA, WRAP, Retailers, Manufacturers and other Charities to provide solutions for “hard to reach” surplus food. This includes food items that have additional barriers to redistribution because of factors such as labelling, time limitations, transport etc. Overcoming barriers to save “hard to reach” surplus food has never been more important. The cost of living crisis means that less people can donate food to foodbanks and demand for help from foodbanks has increased simultaneously and significantly leaving a shortfall in supply. Furthermore, food waste is a major contributor to climate change due to the greenhouse gasses food waste emits. This year we started the final year of a pioneering project that is projected to save an additional 1,400 tonnes of food from going to waste over the course of the project, which equates to around 3,500,000 meals to support people in need.



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ACHIEVEMENTS AND PERFORMANCE – continued

The project received £599,095 in UK funding under the Resource Action Fund, provided by DEFRA and administered by WRAP, which has funded the purchase of a 105-pallet capacity drive in freezer, an 11-pallet capacity blast freezer, an automated labelling machine, a forklift, a variety of pallet trucks and three temperature-controlled vehicles, a 26-tonne truck, a trailer and a 7.5-tonne truck. The Project has increased the Charity's redistribution in three main ways:

- a) Air Blast Freezing Chilled Food - meaning that food with a "use by" date has been frozen quickly and safely and redistributed as frozen food.
- b) Labelling / Re-labelling Ambient Food - meaning unlabelled food and food with missing ingredients has been correctly labelled and redistributed.
- c) Increasing Capacity and Efficiency Across All Food Categories - achieving greater ambient, chilled and frozen food capacity due to the new equipment and infrastructure. The project launched in May 2022 and up to this point the Charity has already saved an additional 1,156 tonnes from going to waste which equates to over 2,751,613 meals redistributed.



Holiday Hunger - Sadly, more children than ever are at risk of hunger during the school holidays, in 2024, His Church continued to support an ever-increasing number of charities who provide meals for children in families classed as "food insecure". A significant proportion of the meals we provided this year in the holidays were in conjunction with Football Club partners who run HAF (Holiday Activity and Food) Projects. All the projects are structured differently but all children benefit from activities delivered by staff from the Football Club Foundation, and typically receive a breakfast and lunch at the project venue as well as food parcels to take home.

Seasonal Food - The Charity redistributes large volumes of surplus foods which are traditionally eaten at a specific season, but usually after that season. For example, Easter eggs, Halloween sweets, Christmas chocolates and more commonly now items like themed (shaped) pasta and Christmas ready meals are still very much appreciated after the season. However, the Charity work with manufacturing partners, encouraging them to identify before e.g. Easter Sunday or Christmas Day just how much of their stock they estimate will become residual and what can be donated before those celebrations.

This type of redistribution is made possible by an excellent distribution network and logistics capacity, meaning the Charity can redistribute large amounts in a short time and in doing so can help children and families enjoy a seasonal treat that they might have otherwise gone without.



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ACHIEVEMENTS AND PERFORMANCE – continued.

The Charity is delighted to report that in 2024 thanks to donations from a number of retail and manufacturing partnerships His Church were able to redistribute nearly 18,000 Easter Eggs to vulnerable children and older people in the UK (many of which were donated as a bulk product, labelled with ingredients using the WRAP Grant equipment). The scale of the emotional benefit to children and families who receive these traditional treats at a time when they might otherwise have had to go without, is hard to quantify but the feedback received from our partners and their grateful recipients indicates that it has a strong and positive impact on both children and parents' mental health.

Supporting Local Government Food Outreach - Many of these partnerships have continued due to the cost of living meaning that although people can access food it remains more difficult for them to afford it. Through these partnerships, the Charity has distributed 628,000 meals to vulnerable people in their communities. The Charity's partnership with the London Borough of Tower Hamlets Council continues to be a notable example of excellence in distribution and diversity of provision.

CLOTHING

The Charity continues its established solutions for Trading Standards Organisation's counterfeit clothing which is de-branded and rebranded and distributed to vulnerable people particularly homeless people. The relationships that the Charity has developed with brands including Tommy Hilfiger, Calvin Klein, Phase Eight and Chanel have resulted in genuine clothing from these fashion houses being donated which have been wonderful additions to the Charity's clothing pallets and projects.



The Charity has also developed partnerships with Football Teams and Sportswear retailers such as Sports Direct and Pro Direct Sport. Receiving football kit and sportswear means we can provide these items to underprivileged young people for whom not having the correct sportswear is a barrier to physical exercise and healthy lifestyles.

Additionally, the Charity has provided formal wear for homeless and disadvantaged people. His Church has increased and evolved this area of work by supporting employability courses run by charities including football club foundations where young people are mentored. Areas of training include job interview skills as well as other important factors such as personal hygiene awareness and appearance.

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ACHIEVEMENTS AND PERFORMANCE – continued.

ASSISTED LIVING



As well as food and clothing, His Church are donated a whole range of other items. These can be personal care, cleaning products, as well as household items and furniture. The charity now regularly prepare 'Assisted Living' pallets in the same way as we prepare food, clothing and supplies pallets. Feedback from our partners suggests these pallets are immensely popular and although they do not sustain life in the way food and clothing does, they both improve the recipients' quality of life and the associated emotional benefits.

CHARITY OUTREACH IN PARTNERSHIP WITH FOOTBALL CLUBS

Football Club Charitable Foundations are key partners for His Church due to their unique ability to reach a wide cross section of their community. Such interaction encourages members of the local community to participate in events where His Church can provide practical support to those in need.

Following the success of the previous year, Liverpool FC wanted to bring their Kicks participants to His Church for a tour followed by a tournament arranged with local teams from Grimsby, Hull and Doncaster. The visit brings understanding to the participants about the issues surrounding food waste and the wider work of the Charity, as well as promoting sports participation and social action.



Of particular note, in 2024 His Church supported the Wolverhampton Wanderers Foundation "Feed Our Pack" Initiative in the distribution of approximately 60,000 meals through 21 local charitable organisations.

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ACHIEVEMENTS AND PERFORMANCE – continued.

SLEEPING BAGS



Collections of sleeping bags from our established partner Tangerine Fields continued this year. These sleeping bags are laundered on our site and 'baled' ready for distribution and have proved essential to help vulnerable people. The Charity collected around 3,000 sleeping bags over the course of the festivals season. The Charity donate to homeless outreaches in the UK, to refugee camps or to places where natural disasters may render communities homeless.

TOYS



The Charity distributed in excess of 15,000 brand new, age-appropriate toys. The toys were distributed to terminally ill children and those who might not have otherwise received Christmas presents in the UK.

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ACHIEVEMENTS AND PERFORMANCE – continued.

VOLUNTEERS

Our local 'Helping Hands' programme, active through the whole calendar year continues to grow and support volunteer activity for the benefit of all. In addition, the Charity continues to enjoy the benefit of substantial input from both part time and full-time volunteers, whose work and commitment along with the Charity staff provides much needed operational support.

All Helping Hands and volunteers are organised, work and operate in accordance with risk management and Health & Safety policies and under the guidance of a Church Elder, Trustee, staff member or team leader.



OUTREACH / ENGAGEMENT

Due to the location of His Church's Operations, which are based at former RAF Binbrook, our links with both the RAF and the local community have increased. We were delighted that local resident 'Grandma Val' instigated weekly coffee mornings, supported by His Church, which provides a regular social gathering that both locals and those who have a link to the former RAF base have started regularly attending. There are many people who would not otherwise get out who now look forward to the coffee mornings each week, which have developed a strong sense of community and a family feel.

We have also been able to host many visits and tours both online and in person, from charity partners to dignitaries. This is important in the promotion of our charitable work and education in terms of preventing food waste and to encourage and inspire recipient partners.

In addition to welcoming guests to His Church, we also travel to meet with recipient and donating partners. In particular, our Operations Director Richard Humphrey travels extensively in order to strengthen and develop new and existing relationships. These visits include giving direct feedback on donations, as well as explaining the diverse and creative solutions that His Church provides to their staff. The Charity's aim is to ensure our solution for residual stock is embedded within our partners' organisations. In addition, we visit recipient partners as part of our due diligence but also to establish how we can provide them with the most meaningful support. His Church accept many invitations to share our journey and testimony and encourage and inspire diverse organisations in support of their good work.

Our new website was launched at the end of 2023, and this year we have received many new enquiries through the website as well as our partner organisations reporting how useful it has been for them to learn more about what we do and our journey.

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ACHIEVEMENTS AND PERFORMANCE – continued.

TRUSTEES CLOSING COMMENTS

The Trustees acknowledge that the sheer volume and diversity of donations from both existing and new partners that the Charity received in 2024 has been extraordinary. We are delighted to have built a reputation over the last 20 years as a trusted charitable solution provider with a proven capacity to receive and redistribute surplus items with integrity and transparency.

His Church are particularly grateful for the exceptional volume and diversity of food we received this year, from an extensive and eclectic portfolio of manufacturers and suppliers. This diversity of food (including halal, kosher and vegan food) enables us to provide meaningful, culturally sensitive support to a network of over 3,000 charities incorporating a wide range of faith-based, (including multi-faith) and non-faith organisations. We fundamentally believe that not only should support be given to all those experiencing times of hardship irrespective of ethnicity, sexual orientation, race or religion, but furthermore, that this support should be given in a manner that preserves the dignity of recipients without any compromise to their beliefs or principles.

In conclusion, the Charity would not have been able to reach and assist anywhere near as many people in genuine need without the trust of such a wide and diverse range of partners and the very valuable donations, along with the support and encouragement we have received throughout the year. The Trustees are, as always, sincerely grateful to all our Charity partners for their passion, vision and support in these increasingly turbulent times.

The Trustees are happy that these activities and achievements continue to be consistent with the aims of the Charity.

FUND RAISING ACTIVITIES

With the exception of publicly funded grants from WRAP and in 2024, Comic Relief, the Charity is not involved in any fundraising activities.

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FINANCIAL REVIEW

During 2024 Operations Director confirmed that 2,205T (2023 - 2,832T) of surplus food, clothes and supplies were distributed, of which 4,341,902 (2023 - 6,743,423) meals were provided to food insecure families and also over 15,000 (2023 - 35,000) toys.

Total income decreased by 9.5% during the year to £1,898,310 (2023 - £2,098,412), and total expenditure decreased by 1.9% to £1,711,959 (2023 - £1,745,867), resulting in net income (surplus) of £186,351 (2023 - surplus - £352,545).

Donations from gifts, tithes and offerings (including the associated gift aid recovery) decreased during the year by £131,693 to £1,395,797 (2023 - £1,527,490). Income from charitable activities decreased by £4,319 to £11,441 (2023 - £15,760). The Charity's trading subsidiary, His Church Limited, donated £343,424 (2023 - £400,511) through corporate gift aid.

Expenditure on charitable activities decreased by £19,273 to £1,570,987 (2023 - £1,590,260).

The surplus for the year has been added to the fund balances brought forward resulting in total funds at the year-end of £2,216,999 (unrestricted funds £2,196,905, restricted funds £20,094) (2023 - £2,030,648 {unrestricted funds £2,018,148, restricted funds £12,500}). This level of funds continues to provide the Charity with a firm reserves base to move forward to carry out its work as directed by God's Will.

Free reserves which are unrestricted funds which can be freely spent on any of its charitable purposes (excluding fixed assets) were £1,578,485 at the year-end (2023 - £1,368,947).

PLANS FOR THE FUTURE

The Charity is committed by faith to continue the provision of food, clothes and supplies in meeting the needs of vulnerable people, including through our new initiatives and the 4-year programme under the large-Scale WRAP Grant. The partner programmes with donations from national and international food and clothing suppliers continues and remains a firm commitment in the fulfilment of the Charity's plans. We remain committed to the disposal of surplus assets no longer needed and to the acquisition of assets necessary. The Charity remains committed to environmental prudence within its "green policy".

There remains a very real humanitarian need as a result of the Cost-of-Living Crisis and the Energy Crisis, exacerbated by the unfortunate situation in Ukraine. This has had the significant and unfortunate impact upon the very people we serve. Our benefactors, partners, and supporters remain steadfast and active in their support:

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PLANS FOR THE FUTURE - Continued

- a) We are continuing work with our partners sending appropriate aid to Syria and the wider region.
- b) The Charity is committed to place itself as an early responder to continuing, unexpected and extraordinary events.
- c) Our partnerships with football clubs remain ever strong with a unique opportunity to engage with and provide for a complete cross-section of the community who are in need of support. Through our partnership with Liverpool Football Club, we have continued an initiative whereby children who are visiting His Church for a tour and a tournament with local teams, also have the opportunity to cook with the food that has been saved from waste and to feed those in their own local community.
- d) More locally Brookenby, within the Lincolnshire Wolds and other areas within the County, house some of the poorest people in the country and we are commencing a "charity begins at home" campaign to address aid more locally. This initiative from last year has realised both individual and village support. In turn we are pleased with the response from local recipients firstly offering to volunteer in our Helping Hands programme and espousing the merits of His Church Charity outreach.
- e) Due to the early success of the Assisted Living pallet initiative and the increasing requests for these pallets, the charity is committed to supporting and expanding this element of outreach.
- f) Media - With His Church's newly launched website just live, we plan to produce a short film which will widen exposure of the Charity's outreach programmes. In turn, introducing new partners to our range of diverse solutions and wider initiatives.
- g) WRAP – Due to the clear success of this project to date, we remain committed to the delivery of pioneering redistribution in this project funded by DEFRA, which has enabled the charity to unlock and redistribute hard to reach surplus food through labelling/relabeling and air blast freezing. Our final year of this project commenced in May 2024.

STATEMENT OF PUBLIC BENEFIT

The Charity Trustees confirm that the activities of the Charity are set out in the context of its aims and objectives and the Trustees have shown in practice how the activities have been carried out for the public benefit. Specifically, the activities undertaken directly meet the needs of the communities, both in the United Kingdom and abroad in terms of the supply of food, clothing, assisted living and support.

The Trustees confirm that they have had regard to the guidance on public benefit issued by the Charity Commissioners in accordance with the Trustees' statutory duty contained in section 17 (5) of the 2011 Charities Act.

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RESERVES POLICY

As a Christian Church, the exercising of Faith in the area of provision is an inherent part of our belief. The necessity to uphold this belief has an impact on our reserves policy. As the primary expression of the Christian Faith is inseparably bound up in giving sacrificially, we do not believe in retaining excessive funds as a safeguard to unrealised adverse financial circumstances. Also, as a body the people belonging to the Church understand the process of faith and faithfulness in giving. It is not the Trustees' intention therefore that the Charity builds up to excessive reserves. However, the Trustees continue to act prudently in the financial management of the Charity. The Charity currently holds £1,578,485 in unrestricted funds, the equivalent of 11 months expenditure in free reserves. The Charity holds £618,420 in unrestricted designated funds, in relation to the fixed assets held by the Charity.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and consider that holding funds in a bank deposit account gives some return on capital whilst ensuring funds are available should they be required.

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: His Church

Charity Number: 1097667

Status: The Charity is an unincorporated association, its governing document being its Trust Deed.

Trustees: The Trustees who served during the year were: -

Colin Matthews
Natalie Pickering
Keith Wyld

Key Management Personnel:	Pastor	- Trevor Cockings MBE
	Operations Director	- Richard Humphrey
	General Manager	- Alan Waller

Correspondence

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Statutory Auditor and Chartered Accountants
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YORK
YO30 7XZ

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STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's governing document is the Trust Deed dated the 27th day of January 2003, a copy of which is before the Charity Commissioners. There have been variations to the Trust Deed being i) a Deed of Retirement and Appointment of Trustees dated 28th June 2009, and ii) a supplemental Trust Deed dated 23 August 2015.

Appointment of Trustees

The appointment, eligibility, determination and vacancies of and for the Trusteeship are clearly set out in the Trust Deed, and are summarised below: -

- i. There should be at least 3 Trustees.
- ii. Trustee appointments are appointed by a resolution of the Trustees passed at a special meeting called under Clause 11.
- iii. The selection process takes into account the benefits of appointing a person in regard to personal/professional qualifications which enable them to make a contribution to the Charity.
- iv. Eligibility of the Trustees excludes anyone under 21 years of age and anyone who has previously been disqualified from office as a trustee.
- v. The entitlement of a Trustee is passed when they sign in the trustee minute book a declaration of acceptance and willingness to act in the trusts of the Charity.
- vi. Trustees shall cease to hold office if they are disqualified from office; become incapable due to illness; is absent without permission of all the Trustees from a period of 6 months; they resign (as long as there are still 3 trustees in office).
- vii. On a vacancy, the Trustees shall note this in the minute book.

Trustee Induction and Training

New Trustees will have met with the Chairperson and the existing Trustees prior to recommendation for appointment, during which time they will have had the vision and strategy of the Charity explained to them. New Trustees are provided with a copy of the Charity Commission publication 'The Essential Trustee (CC3)'.

Organisation

The power, chair of Trustees, meetings and voting are clearly set out in the Trust Deed.

In addition, Church Elders (including Key Management Personnel) and staff are invited, where appropriate, to attend meetings of the Charity and are encouraged to comment openly on policies and procedures and matters generally to be considered. All decisions are taken by the Charity Trustees in relation to Charity business and activities. Where expenditure is to be incurred on behalf of the Charity by a member of staff or a volunteer member of His Church a request is made for such expenditure to be approved and confirmed by a Charity Trustee and a Church Elder and signed off accordingly to be in the best interest of the Charity.

The charity has a wholly owned subsidiary, His Church Limited, which donates all taxable profits to the charity.

Remuneration of Key Personnel

The level of pay for employees is set by the Trustees and reviewed by the Board annually.

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STRUCTURE, GOVERNANCE AND MANAGEMENT – continued.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed. Key risks identified are those related to food safety, reputational damage and operational finances of the Charity. The Trustees are satisfied that systems are in place to mitigate exposure to major risks: -

- a. Food Safety. The Charity seeks to improve the lives of the people it serves, so it is very important to mitigate risks relating to Food Safety. The Charity is registered as a 'Food Business' with West Lindsey District Council (WLDC). As required by WLDC and our major donating partners, as well as being good practice, the Charity operate a HACCP (hazard analysis and critical control points) system and relevant employees, together with a Trustee are qualified to Food Hygiene Level 3.
- b. Reputational Damage. The Charity's reputation is hugely important in terms of the trust given both by our Charity partners and charity recipients. In addition, the reputation of our donor partners is equally paramount. We work very closely with all our partners accordingly, ensuring compliance with HACCP, through to the output product accepted by the recipient. The Charity has appropriate training procedures to ensure high quality and compliance across its operations.
- c. Financial Risks. As with any organisation, the Charity can face risks including financial stability and fraud. The Charity operates a Financial Checklist, including a two-factor authorisation for all payments. Weekly Trustee finance meetings include payment approvals and a review of income/outgoings to ensure stability and risk limitation.

Related parties

None of the Trustees receive remuneration or other benefit from their Trustee work with the Charity. Any connection between a Trustee or senior employee with a contracted organisation must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Details of transactions with related parties are contained within the notes to the accounts.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, our responsibility as Trustees requires us to follow best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and which enable them as Trustees to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and for their proper application, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees 8 September 2025 and signed on their behalf by:

.....

Colin Matthews – Trustee

HIS CHURCH

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HIS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2024

Opinion

We have audited the financial statements of His Church for the year ended 31 December 2024 which comprise consolidated Statement of Financial Activities, consolidated and Charity Balance Sheets, consolidated and Charity Statement of Cash Flows, and notes to the consolidated financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2024 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

HIS CHURCH

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HIS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2024

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

HIS CHURCH

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HIS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2024

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
- In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. The laws and regulations we considered in this context were, Health and Safety legislation, Employment legislation, Food Safety and Hygiene Regulations, Charity Commission regulations and General Data Protection Regulation (GDPR).
- Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.
- We also considered the opportunities and incentives that may exist within the charitable company for fraud.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations and risk of fraud, we designed procedures which included but were not limited to: sample testing on the posting of journals, timing of recognition of income, review of trustee's minutes and any correspondence with regulators.

HIS CHURCH

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HIS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2024

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations. We are not responsible for preventing fraud and cannot be expected to detect all fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

HPH, Chartered Accountants

Statutory Auditor

54 Bootham

YORK

YO30 7XZ

8 September 2025

HPH Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HIS CHURCH
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
Income					
Donations, legacies and grants	3	1,340,703	55,094	1,395,797	1,527,490
Income from charitable activities	4	11,441	-	11,441	15,760
Income from other trading activities	5	451,862	-	451,862	519,917
Investment income	6	39,210	-	39,210	35,245
Total income		1,843,216	55,094	1,898,310	2,098,412
Expenditure					
Commercial trading operations	5	140,972	-	140,972	155,607
Charitable activities	7	1,570,987	-	1,570,987	1,590,260
Total expenditure		1,711,959	-	1,711,959	1,745,867
Net income	2	131,257	55,094	186,351	352,545
Transfer between funds		47,500	(47,500)	-	-
Net movement in funds		178,757	7,594	186,351	352,545
Total funds brought forward at 1 January 2024		2,018,148	12,500	2,030,648	1,678,103
Total funds carried forward at 31 December 2024		£ 2,196,905	£ 20,094	£ 2,216,999	£ 2,030,648

The notes on pages 23 to 36 form part of these financial statements.

Income and net movement in funds derive wholly from continuing operations.

HIS CHURCH
CONSOLIDATED AND CHARITY BALANCE SHEETS
AS AT 31 DECEMBER 2024

Registration number: 1097667

	Note	Consolidated		Charity only	
		2024	2023	2024	2023
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	12	618,105	648,841	536,460	603,592
Intangible fixed assets	11	315	360	-	-
Investment in subsidiary	13	-	-	1	1
		<u>618,420</u>	<u>649,201</u>	<u>536,461</u>	<u>603,593</u>
CURRENT ASSETS					
Stock	14	6,370	6,370	-	-
Debtors	15	561,722	616,958	952,168	1,007,532
Cash at bank and in hand		1,175,170	860,352	838,849	479,199
		<u>1,743,262</u>	<u>1,483,680</u>	<u>1,791,017</u>	<u>1,486,731</u>
CREDITORS: amounts falling due within one year	16	144,683	102,233	111,770	65,172
		<u>1,598,579</u>	<u>1,381,447</u>	<u>1,679,247</u>	<u>1,421,559</u>
NET CURRENT ASSETS					
		<u>2,216,999</u>	<u>2,030,648</u>	<u>2,215,708</u>	<u>2,025,152</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>£ 2,216,999</u>	<u>£ 2,030,648</u>	<u>£ 2,215,708</u>	<u>£ 2,025,152</u>
TOTAL NET ASSETS					
		<u>£ 2,216,999</u>	<u>£ 2,030,648</u>	<u>£ 2,215,708</u>	<u>£ 2,025,152</u>
REPRESENTED BY					
Unrestricted undesignated funds	18	1,578,485	1,368,947	1,659,153	1,409,059
Unrestricted designated funds	18	618,420	649,201	536,461	603,593
Restricted funds	18	20,094	12,500	20,094	12,500
		<u>£ 2,216,999</u>	<u>£ 2,030,648</u>	<u>£ 2,215,708</u>	<u>£ 2,025,152</u>

*Approved by the Trustees on 8 September 2025
and signed on their behalf by:*

Colin Matthews
Trustee

Natalie Pickering
Trustee

The notes on pages 23 to 36 form part of these financial statements.

HIS CHURCH
CONSOLIDATED AND CHARITY STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Consolidated		Charity only	
		2024	2023	2024	2023
		£	£	£	£
Net cash provided by operating activities	21	487,561	465,274	493,144	229,168
Cash flows from investing activities					
Dividends, interest and rents from investments		39,210	35,245	35,959	33,415
Proceeds from sale of property, plant and equipment		10,500	6,160	10,500	6,160
Purchase of property, plant and equipment, & intangible fixed assets		(222,453)	(230,593)	(179,953)	(229,794)
Net cash used in investing activities		(172,743)	(189,188)	(133,494)	(190,219)
Cash flows from financing activities					
Repayments of borrowing		-	-	-	-
Net cash used in financing activities		-	-	-	-
Change in cash and cash equivalents in the reporting period		314,818	276,086	359,650	38,949
Cash and cash equivalents at the beginning of the reporting period		860,352	584,266	479,199	440,250
Total cash and cash equivalents at the end of the reporting period		£ 1,175,170	£ 860,352	£ 838,849	£ 479,199

The notes on pages 23 to 36 form part of these financial statements.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Legal Entity

His Church is regulated by the Charity Commission for England and Wales, registered number 1097667. The principal office is Hanger 3, Brookenby Park, Binbrook, Market Rasen, Lincolnshire, LN8 6HF.

b) Basis of preparation

The financial statements have been prepared in accordance with 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), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

His Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements consolidate the results of the charity and its wholly owned subsidiary, His Church Limited, on a line by line basis. A separate Statement of Financial Activities for the parent charity itself is not presented because the charity has taken advantage of the exemptions available. The parent charity's surplus for the year was £190,558 (2023 - £352,545).

c) Preparation of the accounts on a going concern basis

The trustees have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The trustees continue to believe the going concern basis of accounting is appropriate in preparing the financial statements.

d) Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e) Donated goods, services and facilities

Donated goods, services and facilities, are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not financially recognised, reference to the Trustees' Annual Report provides more information about their contribution.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

1. ACCOUNTING POLICIES (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Costs relating to a particular activity are allocated directly to that activity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

g) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are funds set aside by trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors.

h) Tangible fixed assets and depreciation

Individual tangible fixed assets costing £1,000 or more are capitalised and included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

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

Motor vehicles and associated equipment	25% straight line
General equipment	20% on reducing balance
Audio and video equipment	20% on reducing balance
Semi-permanent structures	25% straight line / 20% on reducing balance
Plant and equipment	25% straight line

i) Intangible fixed assets and amortisation

Intangible fixed assets are included in the financial statements at their historical cost.

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

Trademark	10% straight line
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j) Pension scheme

The charity contributes to a workplace pension scheme with The People's Pension fulfilling its auto enrolment pension obligations. Contributions are charged to the Statement of Financial Activities as incurred.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

1. ACCOUNTING POLICIES (continued)

k) Operating leases

Rentals payable under operating leases are charged on a straight line basis over the lease term.

l) Stocks

The stock of containers is stated at the lower of cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase and other costs incurred in bringing stock to its present location. At each reporting date, the stock of containers is assessed for impairment. If the stock of containers is impaired, the carrying amount is reduced and the impairment loss is recognised immediately in the statement of financial activities.

Good donated are not for resale and are deemed to have no resale value. It is impractical to measure reliably the fair value of donated items.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

2. NET INCOME FOR THE YEAR

	2024	2023
	£	£
Net income/(expenditure) for the year is stated after charging:		
Depreciation, plus amortisation, less profit on disposals	284,173	264,470
Audit fees	3,780	3,600
Accountancy fees	8,202	8,497
Other fees paid to auditor	2,031	1,461
	<u>2,031</u>	<u>1,461</u>

3. DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	2023
	£	£	£	£	£
Tithes and offerings	87,545	-	-	87,545	75,887
Gifts and legacies	1,231,911	-	20,094	1,252,005	1,422,837
Gift aid tax recovery	21,247	-	-	21,247	16,266
Grants	-	-	35,000	35,000	12,500
	<u>£ 1,340,703</u>	<u>£ -</u>	<u>£ 55,094</u>	<u>£ 1,395,797</u>	<u>£ 1,527,490</u>

Donations in kind. The Charity receives donated goods from various donors, which have zero commercial value. The goods are not permitted to be resold and therefore they have no value on the open market. These donations in kind are then distributed via the Charity's outreach programmes.

It is impractical to measure the fair value of the goods donated as they are not for resale and the cost of valuation would outweigh the benefits to the users of the accounts.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	2023
	£	£	£	£	£
Recycling revenue	526	-	-	526	1,062
Other income	10,915	-	-	10,915	14,698
	<u>£ 11,441</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 11,441</u>	<u>£ 15,760</u>

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

5. INCOME FROM COMMERCIAL TRADING OPERATIONS AND INVESTMENT IN TRADING

The charity owns the whole of the issued share capital of His Church Limited, which is incorporated in the United Kingdom (company number 07260167) and pays its taxable profit to the charity by corporate gift aid. A summary of the trading results which have been consolidated on a line by line basis is shown below.

	31 December 2024	31 December 2023
	£	£
Summary profit and loss account		
Turnover	507,263	573,720
Cost of sales	(59,879)	(92,612)
Administration expenses	(111,414)	(80,943)
Investment income	3,247	1,830
Profit for the financial period	<u>339,217</u>	<u>401,995</u>
Corporate gift aid distribution to parent charity	(343,424)	(400,511)
Corporation Tax	-	(1,484)
Retained profit brought forward	5,493	5,493
	<u>£ 1,286</u>	<u>£ 5,493</u>
The assets and liabilities of the subsidiary were:		
Fixed Assets	81,960	45,607
Current assets	362,582	443,375
Current liabilities	<u>(443,255)</u>	<u>(483,488)</u>
	<u>£ 1,287</u>	<u>£ 5,494</u>
Aggregate share capital and reserves	<u>£ 1,287</u>	<u>£ 5,494</u>

After adjusting for intercompany transactions upon consolidation, the income from trading activities was £451,862 (2023 - £519,917) and expenditure was £140,973 (2023 - £155,607).

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
6. INVESTMENT INCOME				
Bank interest receivable	7,308	-	7,308	4,216
Loan interest receivable	31,902	-	31,902	31,029
	<u>£ 39,210</u>	<u>£ -</u>	<u>£ 39,210</u>	<u>£ 35,245</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
Costs directly allocated to activities:				
Wages, social security and benefits in kind	488,429	-	488,429	430,606
Outreach and mission costs	90,563	-	90,563	72,929
Motor vehicle and travel expenses	320,737	-	320,737	341,557
Workshop tools and equipment maintenance	6,317	-	6,317	13,974
Warehouse and storage	37,663	-	37,663	44,266
Repairs and renewals	7,390	-	7,390	9,695
Waste and recycling costs	22	-	22	821
Legal and professional fees	2,703	-	2,703	5,350
Property - rent, rates, maintenance, insurance and electricity	282,051	-	282,051	332,196
Bank charges	6,537	-	6,537	7,877
Courier charges, postage, printing and stationery	12,489	-	12,489	11,371
Depreciation of tangible fixed assets	286,049	-	286,049	261,472
(Profit) on disposal of assets	(8,025)	-	(8,025)	(3,910)
Training costs	1,324	-	1,324	3,487
Telephone	10,627	-	10,627	6,058
Outreach	-	-	-	17,686
Sundry expenses	807	-	807	5,294
Audio, video and design	14,107	-	14,107	18,712
Audit fees	3,780	-	3,780	3,600
Accountancy fees	5,386	-	5,386	5,758
Other accountancy fees	2,031	-	2,031	1,461
	<u>£ 1,570,987</u>	<u>£ -</u>	<u>£ 1,570,987</u>	<u>£ 1,590,260</u>

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

8. TAXATION

As a registered charity, His Church is exempt from tax on its income and gains falling within sections 521 to 536 of the Income Tax Act 2007 and section 256 of the Taxation of Chargeable Gains Act 1992 respectively. No tax charges have arisen in the charity.

9. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Staff costs were as follows:		
Salaries and wages	500,742	436,687
Social security costs	38,123	31,087
Pension costs	8,839	7,292
	<hr/> 547,704	<hr/> 475,066
Less: recharged to His Church Limited	(59,275)	(44,461)
	<hr/> £ 488,429 <hr/>	<hr/> £ 430,605 <hr/>

No individual employed by the charity received emoluments of more than £60,000.

The average monthly number of full-time equivalent employees during the year was as follows:

Charitable activities	21	19
Administration and support	1	1
	<hr/> 22	<hr/> 20
	<hr/> <hr/>	<hr/> <hr/>

The key management personnel of the charity comprise the Trustees, the Pastor, General Manager, and the Operations Director. The total employee benefits of the key management personnel were £153,046 (2023 - £142,900). See note 10 for further details.

His Church is reliant on volunteers to help with the packing and distribution of food and clothes, and the charity's outreach programmes. It is not possible to accurately derive the value of this contribution to the charity.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

10. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year for acting in their capacity as trustee.

One trustee (Natalie Pickering) was paid a salary totalling £23,400 (2023 - £20,434) under a contract of employment in connection with their work as Special Projects Co-ordinator.

None of the trustees or other related parties were reimbursed any expenses in the year (2023 - £Nil), in their capacity as a trustee. During the year indemnity insurance was taken out to indemnify the Trustees against damages and legal expenses for mistakes made in the actual running or governance of the organisation at an annual premium of £390 (2023 - £416).

During the year a total of £25,593 (2023 - £17,845) was donated to the charity by the Trustees and those closely related to them.

His Church is the ultimate controlling party of the trading subsidiary His Church Limited. His Church Limited distributed £343,424 (2023 - £400,511) in the year under a corporate gift aid arrangement.

At the accounting year end there is an inter-organisation balance in the charity's debtors relating to His Church Limited amounting to £410,342 (2023 - £446,426). Loan interest of 5% is charged to the subsidiary company on the amount outstanding on the routine inter-organisation loan account at the previous year end. The amount charged this year was £22,321 (2023 - £11,432). The Charity charged rent to the subsidiary totalling £8,000 (2023 - £8,000).

There were no other related party transactions.

11. INTANGIBLE FIXED ASSETS

Consolidated

	Trademark £	Total £
Cost:		
At 1 January 2024	450	450
Additions	-	-
At 31 December 2024	450	450
Depreciation:		
At 1 January 2024	90	90
Charge for the year	45	45
At 31 December 2024	135	135
Net book values:		
At 31 December 2024	315	315
At 31 December 2023	360	360

No intangible assets held by Charity.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

12. TANGIBLE FIXED ASSETS

Consolidated	Motor vehicles and associated equipment £	General equipment £	Audio and video equipment £	Heritage assets £	Semi- permanent structures £	Plant and equipment £	Total £
Cost:							
At 1 January 2024	1,017,821	497,767	36,586	22,000	101,967	145,408	1,821,549
Additions	195,693	25,699	-	42,500	-	-	263,892
Disposals	(35,238)	-	-	-	-	-	(35,238)
At 31 December 2024	1,178,276	523,466	36,586	64,500	101,967	145,408	2,050,203
Depreciation:							
At 1 January 2024	770,045	270,310	24,629	-	45,853	61,871	1,172,708
Charge for the year	184,201	45,527	2,392	-	23,681	36,352	292,153
Eliminated on disposals	(32,763)	-	-	-	-	-	(32,763)
At 31 December 2024	921,483	315,837	27,021	-	69,534	98,223	1,432,098
Net book values:							
At 31 December 2024	£ 256,793	£ 207,629	£ 9,565	£ 64,500	£ 32,433	£ 47,185	£ 618,105
At 31 December 2023	£ 247,776	£ 227,457	£ 11,957	£ 22,000	£ 56,114	£ 83,537	£ 648,841
Net book values (Charity Only):							
At 31 December 2024	£ 256,794	£ 205,266	£ 9,565	£ -	£ 23,135	£ 41,700	£ 536,460
At 31 December 2023	£ 247,777	£ 224,307	£ 11,957	£ -	£ 44,491	£ 75,060	£ 603,592

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

13. INVESTMENTS

The charity's investment is in its wholly owned trading subsidiary His Church Limited, whose share capital was acquired for £1 on 20 May 2010.

14. STOCK

	Consolidated		Charity	
	2024	2023	2024	2023
	£	£	£	£
Stock of containers	6,370	6,370	-	-
	<u>£ 6,370</u>	<u>£ 6,370</u>	<u>£ -</u>	<u>£ -</u>

15. DEBTORS

	Consolidated		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	20,916	56,389	1,020	537
Prepayments and accrued income	40,748	40,099	40,748	40,099
Amounts due from subsidiary undertaking	-	-	410,342	446,426
Gift Aid debtor	8,412	1,563	8,412	1,563
Other debtors	491,646	518,907	491,646	518,907
	<u>£ 561,722</u>	<u>£ 616,958</u>	<u>£ 952,168</u>	<u>£ 1,007,532</u>

Debtors due after more than 1 year total £309,732 (2023 - £338,958) included within Loans.

16. CREDITORS amounts falling due within one year

	Consolidated		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	41,652	55,384	41,395	54,394
Other taxes and social security costs	30,181	33,742	-	-
Other creditors	13,086	1,995	13,086	1,995
Accruals and deferred income	59,764	11,112	57,289	8,783
	<u>£ 144,683</u>	<u>£ 102,233</u>	<u>£ 111,770</u>	<u>£ 65,172</u>

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

17. FUNDS

Consolidated	Balance b/f At 01/01/24 £	Income received £	Expenditure £	Transfers in/out £	Balance c/f At 31/12/24 £
Unrestricted undesignated funds	1,368,947	1,843,216	1,419,761	(213,917)	1,578,485
	649,201	-	292,198	261,417	618,420
Unrestricted designated funds					
Restricted funds					
Comic Relief Grant	12,500	35,000	-	(47,500)	-
RAF Binbrook Memorial Garden		6,894	-	-	6,894
Restricted donation		13,200	-	-	13,200
	<u>£ 2,030,648</u>	<u>£ 1,898,310</u>	<u>£ 1,711,959</u>	<u>£ -</u>	<u>£ 2,216,999</u>
	Balance b/f At 01/01/23 £	Income received £	Expenditure £	Transfers in/out £	Balance c/f At 31/12/23 £
Unrestricted undesignated funds	965,862	2,085,912	1,477,487	(205,340)	1,368,947
	712,241	-	268,380	205,340	649,201
Unrestricted designated funds					
Restricted funds:					
Comic Relief Grant	-	12,500	-	-	12,500
	<u>£ 1,678,103</u>	<u>£ 2,098,412</u>	<u>£ 1,745,867</u>	<u>£ -</u>	<u>£ 2,030,648</u>

Restricted Funds

Comic Relief Grant - Comic Relief have advanced this money to His Church to procure an additional trailer, capable of collecting and distributing foods that needed to be transported at different temperatures. The trailer will be a Tri-Axle, Dual Compartment 44' Refrigerated Trailer and will make a huge difference to the volume of different types of food we are able to collect.

RAF Binbrook Memorial Garden - The garden will be a place to honour and reflect on both the past and present, and will be a focus for remembrance, restoration, reconciliation, rest and reflection. It will likely include appropriate boundary features, water feature, formal flagpole(s), seating areas, squadron crests and former RAF decommission airframes and hopefully more.

Restricted donation - We were pleased to have a donor provide the sum of £13,200 specifically towards the proposed acquisition of additional property at RAF Binbrook.

The transfers from restricted funds during the year relate to restricted funds being released once fixed assets have been purchased.

Unrestricted Designated Funds

The unrestricted designated funds balance represents the net book value of the fixed assets, all held for direct charitable purposes.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

18. ANALYSIS OF FUNDS

	Tangible fixed assets £	Net current assets / liabilities £	Non current assets / liabilities £	31/12/2024 Total £
Consolidated				
<i>Current Year</i>				
Unrestricted undesignated funds	-	1,578,485	-	1,578,485
Unrestricted designated fund	618,420	-	-	618,420
Restricted funds	-	20,094	-	20,094
	<u>£ 618,420</u>	<u>£ 1,598,579</u>	<u>£ -</u>	<u>£ 2,216,999</u>
<i>Prior Year</i>				
Unrestricted undesignated funds	-	1,368,947	-	1,368,947
Unrestricted designated fund	649,201	-	-	649,201
Restricted funds	-	12,500	-	12,500
	<u>£ 649,201</u>	<u>£ 1,381,447</u>	<u>£ -</u>	<u>£ 2,030,648</u>
Charity only				
<i>Current Year</i>				
Unrestricted undesignated funds	-	1,659,153	-	1,659,153
Unrestricted designated fund	536,461	-	-	536,461
Restricted funds	-	20,094	-	20,094
	<u>£ 536,461</u>	<u>£ 1,679,247</u>	<u>£ -</u>	<u>£ 2,215,708</u>
<i>Prior Year</i>				
Unrestricted undesignated funds	-	1,409,059	-	1,409,059
Unrestricted designated fund	603,593	-	-	603,593
Restricted funds	-	12,500	-	12,500
	<u>£ 603,593</u>	<u>£ 1,421,559</u>	<u>£ -</u>	<u>£ 2,025,152</u>

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

19. CONTINGENT LIABILITIES

There are no contingent liabilities of a material amount for which provision has not been made in the accounts.

20. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2024 (2023 - £Nil).

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING

	Consolidated		Charity only	
	2024	2023	2024	2023
	£	£	£	£
Net cash flow from operating activities				
Net movement in funds	186,351	352,545	190,558	352,545
Add back depreciation charge, impairment of stock and profit/loss on	284,173	287,473	278,026	280,563
Deduct investment income	(39,210)	(35,245)	(35,963)	(33,415)
(Increase)/decrease in debtors	55,236	(124,064)	55,364	(354,792)
Increase/(decrease) in creditors	1,011	(15,435)	5,159	(15,733)
Net cash provided by operating activities	£ 487,561	£ 465,274	£ 493,144	£ 229,168

22. OPERATING LEASE COMMITMENTS

The total of future minimum annual lease payments under non-cancellable operating leases for each of the following periods is:

	Land and buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Not later than one year	71,500	71,500	-	-
Later than one year and not later than five years	143,000	214,500	-	-

The Charity occupied property under a lease with a term of four years from 17 February 2023 to 16 February 2027.

HIS CHURCH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted General Funds £	Restricted Funds £	Total Funds 2023 £
Income			
Donations, legacies and grants	1,514,990	12,500	1,527,490
Income from charitable activities	15,760	-	15,760
Income from other trading activities	519,917	-	519,917
Investment income	35,245	-	35,245
Total income	2,085,912	12,500	2,098,412
Expenditure			
Commercial trading operations	155,607	-	155,607
Charitable activities	1,590,260	-	1,590,260
Total expenditure	1,745,867	-	1,745,867
Net income	340,045	12,500	352,545
Transfer between funds	-	-	-
Net movement in funds	340,045	12,500	352,545
Total funds brought forward at 1 January 2023	1,678,103	-	1,678,103
Total funds carried forward at 31 December 2023	£ 2,018,148	£ 12,500	£ 2,030,648