

Greenfields Church

Trustee Annual Report and Accounts

for the period ended 31st December 2022

Charity Number: 1104323

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Trustees' Annual Report

Objectives and Activities

The charity exists to advance the Christian faith in Swansea and the surrounding area and in other parts of the UK and the world as the trustees think fit. Also, it will fulfil other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the trust.

To bring relief to any persons who are in need due to hardship or other circumstances and relieve any distress caused by those circumstances as the trustees see fit.

Structure, Management and Governance

The charity is governed by a declaration of Trust dated 3rd June 2004.

The charity is managed by trustees who are appointed by the church leadership and members. The trustees who served during the year and up to the date of this report are set out below.

The trustees who served during this financial period are:

Graham Sullivan
Susan Pappy
Sunil Varghese

Achievement and Activities Report

The church has been meeting regularly in 2022 and have seen average attendance at Sunday service of 35.

We have helped people to move into the country and supported them in their transition into life in the area. We provided them with many items needed to settle into their homes, such as furniture and other appliances.

We've also provided driving lessons for those who have moved here, ensuring that they can get around independently.

We also supply meals/buffets for events which are held at our Church.

Financial Review

Policy on reserves

The Charity's policy is to keep a minimum in general funds to run the organisation for 3 months.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

for the year ending 31st December 2022

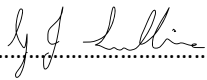
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards & statements of recommended practice have been followed subject to any departures, disclosed and explained in the financial statements; and
- 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 proper accounting records which 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. Trustees 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.

The trustees declare that they have approved the trustees' report above.

On behalf of the board

Signed: .....Trustee

Date: 18/12/2020.....

Print Name: Graham J Sullivan.....

Independent Examiner's Report to the Trustees of Greenfields Church

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- 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 Commission. 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
- a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Nicola Jayne Lewis

Date: 13th December 2023

for the year ending 31st December 2022**STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31st December 2022

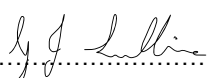
	<u>notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds This Year</u>	<u>Total Funds Last Year</u>
<u>INCOME</u>					
Donations Income	3	27,481		27,481	14,948
Grants received - Unrestricted		-		-	-
Grants Received - Restricted			-	-	-
TOTAL INCOME		27,481	-	27,481	14,948
<u>EXPENDITURE</u>					
Charitable Expenditure	4	18,232	-	18,232	10,233
Accounting Fees	4	720	-	720	240
TOTAL EXPENDITURE		18,952	-	18,952	10,473
NET INCOME Before transfers		8,529	-	8,529	4,475
Transfers Between Funds		-	-	-	-
NET INCOME After transfers		8,529	-	8,529	4,475
NET MOVEMENT IN FUNDS		8,529	-	8,529	4,475
Total Funds Brought Forward		56,264	-	56,264	51,789
Total Funds Carried Forward		64,793	-	64,793	56,264

BALANCE SHEET

as at 31st December 2022

	<u>notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
Fixed Assets					
Fixed Assets at Net Book Value	5	28,810	0	28,810	28,810
Current Assets					
Debtors & Prepayments		0	0	0	0
Bank & Cash		36,703	0	36,703	27,694
		<u>36,703</u>	<u>0</u>	<u>36,703</u>	<u>27,694</u>
Current Liabilities (falling due within 1 year)					
Creditors & Accruals	6	720	0	720	240
		<u>720</u>	<u>0</u>	<u>720</u>	<u>240</u>
Net Current Assets		<u>35,983</u>	<u>0</u>	<u>35,983</u>	<u>27,454</u>
Total Assets less Current Liabilities		64,793	0	64,793	56,264
Creditors Falling due after 1 year		0	0	0	0
Total Net Assets		<u>64,793</u>	<u>0</u>	<u>64,793</u>	<u>56,264</u>
Fund Balances					
Funds B/fwd		56,264	0	56,264	51,789
Net movement of funds		8,529	0	8,529	4,475
TOTAL FUNDS		<u>64,793</u>	<u>0</u>	<u>64,793</u>	<u>56,264</u>

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice (SORP FRS102), and with the Charities Act.

Signed by..........

Trustee

Print Name.....Graham J. Sullivan.....

Dated...18/12/2023..

Notes to the Financial Statements**1. Basis of preparation****1.1. Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102:

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosure paragraph 33.7.

1.2. Change in Basis of Accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3. Changes to previous Accounts

No changes have been made to accounts for the previous years.

2. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

2.1 Income

Recognition of income – Incoming resources are included in the statement of financial Activities (SoFA) when:

- the charity is entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure – Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources & related expenditure are reported gross in the SoFA.

Grants and donations - Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts – Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help – The value of any voluntary help received is not quantified so not included in the accounts but is described in the trustees' annual report.

2.2 Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resource.

Governance costs – Governance includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

3. Analysis of Income – Voluntary Income

Donations income consists of regular giving by church members in tithes and offerings, plus “one off” gifts or donations. Where these gifts are given for a specific purpose or project they are held in a restricted fund. This includes gifts received under the gift aid scheme.

4. Analysis of Expenditure**4.1 Breakdown of Charitable Expenditure**

	<u>this year</u>	<u>last year</u>
Wages, Salaries & Associated Costs	0	4500
Rent, Rates, Light & Heat	2072	536
Repairs & Maintenance	1305	4550
Ministry & Music	750	40
Small Tools, Equipment & resources	886	66
Subscriptions & Donations	890	0
Preliminary for New Building Costs	11776	0
Depreciation and loss on disposal of asset	0	0
Insurance	553	541
	<u>18232</u>	<u>10233</u>

There are no employees of the charity and no payments have been made to trustees for acting in the capacity of a trustee.

4.2 Breakdown of Support and Governance Costs

	<u>this year</u>	<u>last year</u>
Book Keeping & Accounting	720	240

5. Fixed Assets

	Land & Buildings	Total
Cost at 1st January	28810	28810
Additions	0	0
Disposals	0	0
Cost at 31st December	<u>28810</u>	<u>28810</u>
Accumulated Depreciation 1st January	0	0
Charge this year	0	0
Released on disposal	0	0
Accumulated Depreciation 31st December	<u>0</u>	<u>0</u>
NET BOOK VALUE	28810	28810

6. Creditors and Accruals

	<u>this year</u>	<u>last year</u>
Accounting / Independent Examination Fees	720	240

7. Analysis of Funds

There are no restricted funds held by the charity and no movements in restricted funds have taken place this year.