

HEBRON CHRISTIAN FAITH MINISTRIES

England & Wales · Charity number 1124965

Details

Other names	HEBRON CHRISTIAN FAITH CHURCH
Status	Registered
Legal form	Charitable company
Company number	06591864
Registered	2008-07-14
Register	View on the Charity Commission register

Contact

Address	Hebron Christian Faith Church 17 Longfellow Road The Forum Coventry CV2 5HD
Phone	02476645980
Email	info@hebroncfc.org
Website	www.hebroncfc.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF THE WEST MIDLANDS, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;B) SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL DECIDE.

Activities: The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God, in accordance with the Church's Statement of Faith through activities such as Sunday Services, Mid-week Bible Study, Men/Women's Ministry, Evangelism, Relief to the poor and vulnerable, Weekly Youth Meetings, Annual Marriage Conference and other such activities as the Trustees deem appropriate.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WEST MIDLANDS
- Birmingham City
- Coventry City
- Leicestershire
- Warwickshire
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£423,257	£378,153	-	-
2024-08-31	£439,198	£381,947	-	-
2023-08-31	£434,105	£335,209	-	-
2022-08-31	£404,399	£300,327	-	-
2021-08-31	£346,962	£252,180	-	-

Trustees

Name	Role	Appointed
John Quintanilla	Chair	
Johannes Hien		2022-10-17
Laurence Harris		2024-04-09

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025**

**HEBRON CHRISTIAN
FAITH MINISTRIES**
(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 06591864

CHARITY REGISTRATION No: 1124965

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

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**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1124965
COMPANY REGISTRATION NUMBER	06591864
DATE OF INCORPORATION	13th May 2008
START OF FINANCIAL YEAR	1st September 2024
END OF FINANCIAL YEAR	31st August 2025
DIRECTORS AT 31ST AUGUST 2025	J. Quintanilla (Chair) J. Hien L. Harris
COMPANY SECRETARY	S. Quintanilla
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.

OBJECTS

A) To advance the Christian Faith in accordance with the statement of beliefs in the schedule to the articles hereto attached in such ways and in such parts of the West Midlands, the United Kingdom or the world as the trustees from time to time may think fit.

B) Such other charitable purposes as the trustees shall decide.

REGISTERED ADDRESS 15 Primrose Drive
Bedworth
Coventry
Warwickshire
CV12 0GL

CHARITY ADDRESS The Forum
Longfellow Road
Coventry
Warwickshire
CV2 5HD

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

INDEPENDENT EXAMINER K Gomes
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST AUGUST 2025

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report for the year ended 31 August 2025.

Structure, Governance and Management

a) Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th May 2008 and registered as a charity on 14th July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b) Appointment of Trustees

The directors of the company are also the Trustees for the purposes of Charity Law. Trustees are appointed by resolution of existing trustee body, upon the Senior Pastor's approval.

c) Trustee Training

All Trustees given Training Manual, and Trustees & Administrators Toolkit produced by Independent Examiners. Additionally Trustees completed online training during lockdown. Laurence Harris completed an online Trustees induction course in 2024.

d) Risk Management

The Trustees periodically review risk concerning Health and Safety procedures during Sunday Services including children's work, appropriate Public Liability Insurance and DBS screening for those working with children to ensure they meet the needs of the charity. The charity is a member of the Churches Child Protection Advisory Service and operates within their policies and guidelines. The Charity hires professional Fire Services and a weekly fire check of alarms and emergency lighting is carried out in addition to an annual audit by the Fire Services Contractors. A monthly inspection is also undertaken by the 'in-house' Fire Wardens. Processes have been put in place to ensure compliance with GDPR.

e) Organisational Structure

The Trustees provide strategic and visionary leadership to the organisation. All the Trustees are familiar with the charity's organisation and operations. Rev John Quintanilla oversees the day to day running of the charity and a Leadership Team that manages volunteers to ensure the effective discharge of responsibilities. The Leadership Team usually meets every month or two. He networks with other similar charitable organisations in both Coventry and the UK.

Objectives and Activities

The company's objects and principle activities are to:

- i) Advance the Christian faith in accordance with the Statement of Faith of the charity.
- ii) Other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Strategies for Achieving Objectives

Sunday Services (including Children's Church) Bible College, Mid-Week meetings and special events, Small Groups, Men's/Women's Ministry, Evangelism Outreach Programme, Youth Meetings, Foodbank, Media, Bookshop.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2025**

Achievements

Hebron Christian Faith Church

The first phase of renovations has been completed, the entrance, toilets, kitchen, lift with additional re-wiring of the existing side of the premises and a new heating system has also been installed.

This year has seen a steady increase in attendance. We now average approximately 240 weekly.

We held men's and women's meetings throughout the year which are always successful and well attended.

Our children's church is also growing and we have increased the number of helpers. This year we have implemented an extra group to accommodate children with some additional needs. We continued with our Revive Kids twice this year on a Saturday morning. Weekly youth meetings continue on Friday's for those over the age of 12. These are well attended and numbers are continuing to increase. They attended a conference together with hundreds of other young people in Manchester.

The Young Adults group continues to meet on a monthly basis.

We always encourage people to get involved in the various service teams we have within the church. This gives people the opportunity to get to know one another whilst undertaking some type of service in the church.

Once again at Christmas, we distributed around 100 toiletry hampers to 4 local old age homes in the community. The church now holds monthly services for the old people in two of these homes.

We continue to build up our Community Fund which exists to financially support selected needs within the Community.

The church continues to broadcast the Sunday services on the Faith UK television network twice weekly. We completed the studio and have begun recording live teaching/discussion sessions which we plan to include on the TV broadcast.

The charity continues to financially support a number of other Christian charities and missions, including:

Metro World Child	Open Doors
Christians United for Israel	Jesus Alive Ministries/Life Outreach
Joseph Storehouse	Hope for Israel
United Christian Broadcasters	Christian Concern
Christian Institute	British Pakistani Christian Association
Foodbank	Mark Hankins Ministries
Kenneth Copeland Ministries	World Compassion

The charity acknowledges the faithful contributions of numerous volunteers in various arms of the church ministries – overseers, children's and youth workers, deacons, ushers, musicians, sound engineers, cleaners, mini-bus drivers, media, hospitality. They are crucial to the successful and effective running of the charity.

Coventry Bible College

The Bible College continues to maintain good numbers. To date we have around 50 students in attendance from Coventry and the surrounding areas representing many different churches.

We have two student intakes annually, one in March and a second in September. The college operates on a part time basis as this makes learning more accessible to people from a wide variety of churches across the Midlands and beyond.

The curriculum for both levels is set and each run on a two year rolling basis which enables new students to slot in at any point with ease. We have increased our team of U.K based lecturers again this year.

We have had several guest lecturers join us throughout this year from various parts of the world bringing their specific field of expertise .

We held our Coventry Bible College Graduation this summer which saw many of our Level 1 and Level 2 students graduate.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

Financial Review

The principle source of funding of the charity is from the contributions of its members who support its objectives in the form of tithes and offerings.

Reserves

There is no reserves policy in place at this time as all income is put towards developing the ministry. However the trustees regularly review the finances of the ministry and agree that the minimum level of reserves aimed for should be the equivalent of three months fixed costs. In anticipation of the purchase of the building, we continue to accrue finances in the church's savings account.

Future Plans

Hebron Christian Faith Church

We envisage continued, steady growth in the church as we continue to become more established in the community with more people becoming aware of our presence here.

We plan to complete the second phase of renovations to the building which will include the completion of the new café/welcome area.

We also plan to design a studio to record interviews and discussions for our TV programme in addition to the broadcasting of our Sunday Services.

We are looking to start Sunday evening services on a monthly basis to begin with.

The charity will continue to financially support various Christian Ministries with similar objectives. We are seeking out additional ways to be a benefit to our local community and are planning to create a goodwill fund for activities within the community. We will also continue with the Christmas project to old age homes given the success of each year.

Outreach into the City Centre is planned for Easter, again we are reliant upon permission from the city council. We plan to take the worship team .

Coventry Bible College

A number of the Level 1 and Level 2 students will graduate in July with the remainder continuing the second part of their respective courses. New students will be joining in both September and February of this coming year.

We will continue to do periodic Facebook Ad and Google Ad Campaigns to raise awareness of the Bible College this coming year which, along with word of mouth, will assist in the growth of CBC.

We will continue to aim to bring in top quality lecturers within their own respective fields to teach the students from across this nation and nations further afield.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2025**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st August 2025 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 24 Feb 2026

Signed on their behalf by Director



Printed Name: Mr J. Quintanilla

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2025 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Hebron Christian Faith Ministries (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Hebron Christian Faith Ministries are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Hebron Christian Faith Ministries gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Hebron Christian Faith Ministries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Date : 26.2.26

Signed : 

K Gomes FCIE MAAT
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PO20 7EG

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	321,061	13,757	334,818	346,967
Investment Income	3b	174	-	174	377
Activities for Generating Funds	3c	272	14,459	14,731	16,890
Charitable Activities	3d	72,670	-	72,670	73,475
Other Incoming Resources	3e	864	-	864	1,489
TOTAL INCOMING RESOURCES		395,041	28,216	423,257	439,198
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	322,819	49,839	372,658	378,292
Governance Costs	4b	5,495	-	5,495	3,655
TOTAL RESOURCES EXPENDED		328,314	49,839	378,153	381,947
NET INCOMING/ (OUTGOING) RESOURCES		66,727	(21,623)	45,104	57,251
Transfer between funds		(21,623)	21,623	-	-
Balance Brought Forward		539,537	-	539,537	482,286
TOTAL FUNDS CARRIED FORWARD		584,641	-	584,641	539,537

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-25 Total £	31-Aug-24 Total £
Fixed Assets					
Tangible Assets	2	1,155,444	-	1,155,444	1,160,070
Current Assets					
Debtors & Prepayments	7	12,907	-	12,907	9,248
Cash at Bank and in Hand	6	109,156	-	109,156	73,329
Total Current Assets		122,063	-	122,063	82,577
Creditors: amounts falling due within one year	8	3,118	-	3,118	3,110
NET CURRENT ASSETS		118,945	-	118,945	79,467
TOTAL ASSETS less current liabilities		1,274,389	-	1,274,389	1,239,537
Creditors: amounts falling due in more than one year	10	689,748	-	689,748	700,000
NET ASSETS		584,641	-	584,641	539,537
Funds of the Charity					
General Funds		584,641	-	584,641	539,537
Restricted Funds	5	-	-	-	-
Total Funds		584,641	-	584,641	539,537

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st August 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 24 Feb 2026

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in 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 (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain 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 resource and 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 in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

1. ACCOUNTING POLICIES (Continued)

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment, Fixtures and Fittings	25% - Reducing Balance Basis
Motor Vehicles	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Building & Renovations	Equipment Fixture & Fittings £	Motor Vehicles £	2024/25 Total £
Cost	01-Sep-24	1,146,192	23,478	8,300	1,177,970
Additions		-	-	-	-
Cost at	31-Aug-25	1,146,192	23,478	8,300	1,177,970
Depreciation	01-Sep-24	-	9,600	8,300	17,900
Charge		-	4,626	-	4,626
Depreciation at	31-Aug-25	-	14,226	8,300	22,526
Net Book Value	31-Aug-25	1,146,192	9,252	-	1,155,444
Net Book Value	31-Aug-24	1,146,192	13,878	-	1,160,070

The purchase price of the Building was £750,000 November 2023 and renovation costs of £396,192.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st August 2025 : Arval Vehicle Partners £5,495

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	266,977	13,757	280,734	285,820
Gift Aid	54,084		54,084	58,497
Grants	-	-	-	2,650
	321,061	13,757	334,818	346,967

b) Investment Income

Interest	174	-	174	377
	174	-	174	377

c) Activities for Generating Funds

Property Income	-	14,459	14,459	16,645
Café Income	272	-	272	245
	272	14,459	14,731	16,890

d) Charitable Activities

Activities & Events	40,709	-	40,709	44,227
Coventry Bible College	31,961	-	31,961	29,248
	72,670	-	72,670	73,475

e) Other Incoming Resources

Books & Publications	864	-	864	1,489
	864	-	864	1,489

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

4. RESOURCES EXPENDED

a) Charitable Activities	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
Activities & Events		244	-	244	107
Advertising & Publicity		1,073	-	1,073	932
Books & Publications		5,690	-	5,690	2,282
Building Costs		-	49,839	49,839	13,589
Café Expenses		700	-	700	1,380
Charitable Missions		43,123	-	43,123	64,528
Media		4,329	-	4,329	286
Children's Church		966	-	966	973
Conference Costs		6,327	-	6,327	5,699
Depreciation Expenses		4,626	-	4,626	4,626
Equipment Costs		1,367	-	1,367	-
Evangelism Costs		352	-	352	22
Graduate Expenses		408	-	408	682
GSF Costs		1,760	-	1,760	2,052
Hearing of Faith TV		13,760	-	13,760	10,905
Helps Appreciation Event		1,308	-	1,308	3,738
Homegroups		40	-	40	-
Hospitality Costs		1,136	-	1,136	1,262
Insurance Costs		13,618	-	13,618	11,202
Ladies Ministry		405	-	405	468
Legal Fees		-	-	-	7,792
Licenses & Subscriptions		1,381	-	1,381	1,953
Ministry Costs		3,350	-	3,350	916
Mortgage Costs		49,210	-	49,210	41,576
Motor Leasing Costs		8,286	-	8,286	9,850
Motor Vehicle Costs		5,998	-	5,998	7,987
Office Costs		2,448	-	2,448	4,228
Pastoral Services		2,745	-	2,745	2,270
Refunds & Reimbursements		305	-	305	1,045
Rates		13,838	-	13,838	50,397
Salaries & N.I	10	76,499	-	76,499	76,340
Service Charges		18,366	-	18,366	15,332
Sunday Services		4,560	-	4,560	3,508
Sundry Expenses		9,248	-	9,248	3,246
Teaching & Training Costs		5,832	-	5,832	7,338
Telephone		488	-	488	449
Travel & Subsistence		1,045	-	1,045	1,603
Utility Costs		15,767	-	15,767	15,995
Worship Team		2,221	-	2,221	1,734
		322,819	49,839	372,658	378,292
b) Governance Costs					
Bank Charges		3,923	-	3,923	2,036
Trustees Expenses		13	-	13	119
Independent Examiners Fee		1,560	-	1,560	1,500
		5,495	-	5,495	3,655

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

5. RESTRICTED FUNDS

Current year

	Balance 01-Sep-24	Income	Expenditure	Transfers	Balance 31-Aug-25
Building Fund	-	28,216	- 49,839	21,623	-
	-	28,216	- 49,839	21,623	-

Prior year

	Balance 01-Sep-23	Income	Expenditure	Transfers	Balance 31-Aug-24
Building Fund	55,222	33,905	- -	89,127	-
	55,222	33,905	- -	89,127	-

A building was purchased in November 2023 which was partly funded through donations and partly by a bank loan. The terms of these donations were met once the asset had been acquired, therefore allowing the charity to use the asset on an unrestricted basis for any charitable purpose.

The restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-25 £	Total 31-Aug-24 £
Cash at Bank and in Hand	109,156	-	109,156	73,329
	109,156	-	109,156	73,329

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-25 £	Total 31-Aug-24 £
Prepayments	1,894	-	1,894	-
Gift Aid	11,013	-	11,013	9,248
	12,907	-	12,907	9,248

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-25 £	Total 31-Aug-24 £
Accruals	1,560	-	1,560	1,500
Creditors	1,558	-	1,558	1,610
	3,118	-	3,118	3,110

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR	TOTAL 2024/25 £
Mortgage - Interest only payments over 30 years.	<u><u>689,748</u></u>

10. STAFF COSTS AND NUMBERS

	2024/25 £	2023/24 £
Gross Wages and Salaries	64,913	64,507
Employer's National Insurance Costs	5,422	5,393
Pension Contributions	6,164	6,440
	<u><u>76,499</u></u>	<u><u>76,340</u></u>

Employees who were engaged in each of the following activities:

	2024/25 TOTAL	2023/24 TOTAL
Management & Administration	4	4

11. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Trustees Mr John Quintanilla received £19,819 (£8,391 23/24) in salary related payments and £3000 in Pension Contributions in his capacity as pastor of Hebron Christian Faith Church in furthering the Charity's objects.

During the financial year Mrs Sally Quintanilla (Spouse to Trustee Mr John Quintanilla) received £12,290 (£10,176 23/24) in salary related payments and £793 in pension contributions in her capacity as administrator in further the Charity's objects. Joshua Quintanilla (son to Trustee Mr John Quintanilla) works for the ministry and received £20,275 (£19,341 23/24) in salary related payments and £1546 in pension contributions this year.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

12. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024**

**HEBRON CHRISTIAN
FAITH MINISTRIES**

(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 06591864

CHARITY REGISTRATION No: 1124965

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

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HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1124965
COMPANY REGISTRATION NUMBER	06591864
DATE OF INCORPORATION	13th May 2008
START OF FINANCIAL YEAR	1st September 2023
END OF FINANCIAL YEAR	31st August 2024
DIRECTORS AT 31ST AUGUST 2024	J. Quintanilla (Chair) J.Hien N Parkinson (resigned April 2024) L Harris (joined April 2024)
COMPANY SECRETARY	S. Quintanilla
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.
OBJECTS	
A)	To advance the Christian Faith in accordance with the statement of beliefs in the schedule to the articles hereto attached in such ways and in such parts of the West Midlands, the United Kingdom or the world as the trustees from time to time may think fit.
B)	Such other charitable purposes as the trustees shall decide.
REGISTERED ADDRESS	15 Primrose Drive Bedworth Coventry Warwickshire CV12 0GL
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST AUGUST 2024

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report for the year ended 31 August 2024.

Structure, Governance and Management

a) Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th May 2008 and registered as a charity on 14th July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b) Appointment of Trustees

The directors of the company are also the Trustees for the purposes of Charity Law. Trustees are appointed by resolution of existing trustee body, upon the Senior Pastor's approval.

c) Trustee Training

All Trustees given Training Manual, and Trustees & Administrators Toolkit produced by Independent Examiners. Additionally Trustees completed online training during lockdown.

d) Risk Management

The Trustees periodically review risk concerning Health and Safety procedures during Sunday Services including children's work, appropriate Public Liability Insurance and DBS screening for those working with children to ensure they meet the needs of the charity. The charity is a member of the Churches Child Protection Advisory Service and operates within their policies and guidelines. The Charity hires professional Fire Services and a weekly fire check of alarms and emergency lighting is carried out in addition to an annual audit by the Fire Services Contractors. A monthly inspection is also undertaken by the 'in-house' Fire Wardens. Processes have been put in place to ensure compliance with GDPR.

e) Organisational Structure

The Trustees provide strategic and visionary leadership to the organisation. All the Trustees are familiar with the charity's organisation and operations. Rev John Quintanilla oversees the day to day running of the charity and a Leadership Team that manages volunteers to ensure the effective discharge of responsibilities. The Leadership Team usually meets every month or two. He networks with other similar charitable organisations in both Coventry and the UK.

Objectives and Activities

The company's objects and principle activities are to:

- i) Advance the Christian faith in accordance with the Statement of Faith of the charity.
- ii) Other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Strategies for Achieving Objectives

Sunday Services (including Children's Church) Bible College, Mid-Week meetings and special events, Small Groups, Men's/Women's Ministry, Evangelism Outreach Programme, Youth Meetings, Foodbank, Media, Bookshop.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

Achievements

Hebron Christian Faith Church

We purchased the building that we have been leasing for the past 10+ years and began renovations in the spring. The first phase included the entrance, the toilets, the kitchen and the installation of a lift.

This year has seen a steady increase in attendance. We now average approximately 230 weekly.

We held men's and women's meetings throughout the year which are always successful and well attended.

Our children's church is also growing and we have increased the number of helpers. We also began Revive Kids, a twice yearly event held on a Saturday morning. Weekly youth meetings continue on Friday's for those over the age of 12. These are well attended and numbers are continuing to increase. They attended a conference together with hundreds of other young people in Manchester.

The Young Adults group continues to meet on a monthly basis.

We always encourage people to get involved in the various service teams we have within the church. This gives people the opportunity to get to know one another whilst undertaking some type of service in the church.

Once again at Christmas, we distributed around 140 toiletry hampers to 5 local old age homes in the community. The church now holds monthly services for the old people in two of these homes.

We continue to build up our Community Fund which exists to financially support selected needs within the Community.

The church continues to broadcast the Sunday services on the Faith UK television network twice weekly.

Nigel Parkinson stepped down from the board of trustees in April 2024 and Laurence Harris has joined. Laurence has undertaken a three hour trustee training course.

The charity continues to financially support a number of other Christian charities and missions, including:

Metro World Child	Open Doors
Christians United for Israel	Jesus Alive Ministries/Life Outreach
Joseph Storehouse	Hope for Israel
United Christian Broadcasters	Christian Concern
Christian Institute	British Pakistani Christian Association
Foodbank	Mark Hankins Ministries
Kenneth Copeland Ministries	World Compassion

The charity acknowledges the faithful contributions of numerous volunteers in various arms of the church ministries – overseers, children's and youth workers, deacons, ushers, musicians, sound engineers, cleaners, mini-bus drivers, media, hospitality. They are crucial to the successful and effective running of the charity.

Coventry Bible College

The Bible College continues to maintain good numbers. To date we have around 50 students in attendance from Coventry and the surrounding areas representing at least 16 different churches.

We have two student intakes annually, one in March and a second in September. The college operates on a part time basis as this makes learning more accessible to people from a wide variety of churches across the Midlands and beyond.

The curriculum for both levels is set and each run on a two year rolling basis which enables new students to slot in at any point with ease. We have increased our team of U.K based lecturers again this year.

We have had several guest lecturers join us throughout this year from various parts of the world bringing their specific field of expertise .

We held our Coventry Bible College Graduation this summer which saw many of our Level 1 and Level 2 students graduate.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2024**

Financial Review

The principle source of funding of the charity is from the contributions of its members who support its objectives in the form of tithes and offerings.

Reserves

There is no reserves policy in place at this time as all income is put towards developing the ministry. However the trustees regularly review the finances of the ministry and agree that the minimum level of reserves aimed for should be the equivalent of three months fixed costs.

Future Plans

Hebron Christian Faith Church

We envisage continued, steady growth in the church as we continue to become more established in the community with more people becoming aware of our presence here.

We plan to complete the second phase of renovations to the building. The electrics need some attention and we are going to enclose the auditorium and create a larger café/welcome area.

We also plan to design a studio to record interviews and discussions for our TV programme in addition to the broadcasting of our Sunday Services.

We are looking to start Sunday evening services on a monthly basis to begin with.

The charity will continue to financially support various Christian Ministries with similar objectives. We are seeking out additional ways to be a benefit to our local community and are planning to create a goodwill fund for activities within the community. We will also continue with the Christmas project to old age homes given the success of each year.

Outreach into the City Centre is planned for Easter, again we are reliant upon permission from the city council. We plan to take the worship team and do some drama.

Coventry Bible College

A number of the Level 1 and Level 2 students will graduate in July with the remainder continuing the second part of their respective courses. New students will be joining in both September and February of this coming year.

We will continue to do periodic Facebook Ad and Google Ad Campaigns to raise awareness of the Bible College this coming year which, along with word of mouth, will assist in the growth of CBC.

We will continue to aim to bring in top quality lecturers within their own respective fields to teach the students from across this nation and nations further afield.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

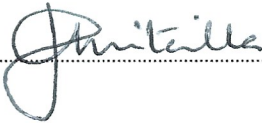
The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st August 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 21 May 2025

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2024 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Hebron Christian Faith Ministries (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Hebron Christian Faith Ministries are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Hebron Christian Faith Ministries gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Hebron Christian Faith Ministries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Date : 21.5.25

Signed : 

K Gomes FCIE MAAT
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	329,707	17,260	346,967	334,243
Investment Income	3b	377	-	377	807
Activities for Generating Funds	3c	245	16,645	16,890	20,112
Charitable Activities	3d	73,475	-	73,475	77,846
Other Incoming Resources	3e	1,489	-	1,489	1,096
TOTAL INCOMING RESOURCES		405,293	33,905	439,198	434,105
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	378,292	-	378,292	331,690
Governance Costs	4b	3,655	-	3,655	3,520
TOTAL RESOURCES EXPENDED		381,947	-	381,947	335,209
NET INCOMING/ (OUTGOING) RESOURCES		23,346	33,905	57,251	98,896
Transfer between funds		89,127	(89,127)		
Balance Brought Forward		427,064	55,222	482,286	383,391
TOTAL FUNDS CARRIED FORWARD		539,537	-	539,537	482,286

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-24 Total £	31-Aug-23 Total £
Fixed Assets					
Tangible Assets	2	1,160,070	-	1,160,070	-
Current Assets					
Debtors & Prepayments	7	9,248	-	9,248	23,486
Cash at Bank and in Hand	6	73,329	-	73,329	462,725
Total Current Assets		82,577	-	82,577	486,210
Creditors: amounts falling due within one year	8	3,110	-	3,110	3,924
NET CURRENT ASSETS		79,467	-	79,467	482,286
TOTAL ASSETS less current liabilities		1,239,537	-	1,239,537	482,286
Creditors: amounts falling due in more than one year	10	700,000	-	700,000	-
NET ASSETS		539,537	-	539,537	482,286
Funds of the Charity					
General Funds		539,537	-	539,537	427,064
Restricted Funds	5	-	-	-	55,222
Total Funds		539,537	-	539,537	482,286

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st August 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 21 May 2025

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in 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 (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain 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 resource and 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 in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

1. ACCOUNTING POLICIES (Continued)

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment, Fixtures and Fittings	25% - Reducing Balance Basis
Motor Vehicles	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Building & Renovations	Equipment Fixture & Fittings £	Motor Vehicles £	2023/24 Total £
Cost	01-Sep-23	-	4,974	8,300	13,274
Additions		1,146,192	18,504	-	1,164,696
Cost at	31-Aug-24	1,146,192	23,478	8,300	1,177,970
Depreciation	01-Sep-23	-	4,974	8,300	13,274
Charge		-	4,626	-	4,626
Depreciation at	31-Aug-24	-	9,600	8,300	17,900
Net Book Value	31-Aug-24	1,146,192	13,878	-	1,160,070
Net Book Value	31-Aug-23	-	-	-	-

The purchase price of the Building was £750,000 November 2023 and renovation costs of £396,192.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st August 2023 : Arval Vehicle Partners £5,495

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	274,190	11,630	285,820	274,003
Gift Aid	55,517	2,980	58,497	60,239
Grants	-	2,650	2,650	-
	329,707	17,260	346,967	334,243

b) Investment Income

Interest	377	-	377	807
	377	-	377	807

c) Activities for Generating Funds

Property Income	-	16,645	16,645	19,642
Café Income	245	-	245	470
	245	16,645	16,890	20,112

d) Charitable Activities

Activities & Events	44,227	-	44,227	51,856
Coventry Bible College	29,248	-	29,248	25,990
	73,475	-	73,475	77,846

e) Other Incoming Resources

Books & Publications	1,489	-	1,489	1,096
	1,489	-	1,489	1,096

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

4. RESOURCES EXPENDED

a) Charitable Activities	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Advertising & Publicity		932	-	932	226
Books & Publications		2,282	-	2,282	5,543
Building Costs		13,589	-	13,589	13,328
Café Expenses		1,380	-	1,380	674
Charitable Missions		64,528	-	64,528	62,643
Media		286	-	286	-
Children's Church		973	-	973	529
Conference Costs		5,699	-	5,699	9,459
Depreciation Expenses		4,626	-	4,626	-
Equipment Costs		-	-	-	2,568
Evangelism Costs		22	-	22	360
Graduate Expenses		682	-	682	700
GSF Costs		2,052	-	2,052	2,387
Hearing of Faith TV		10,905	-	10,905	11,369
Helps Appreciation Event		3,738	-	3,738	3,382
Homegroups		-	-	-	25
Hospitality Costs		1,262	-	1,262	1,716
Insurance Costs		11,202	-	11,202	11,576
Ladies Ministry		468	-	468	1,005
Legal Fees		7,792	-	7,792	1,224
Licenses & Subscriptions		1,953	-	1,953	1,367
Ministry Costs		916	-	916	963
Mortgage Costs		41,576	-	41,576	-
Motor Leasing Costs		9,850	-	9,850	5,496
Motor Vehicle Costs		7,987	-	7,987	3,580
Office Costs		4,228	-	4,228	3,483
Pastoral Services		2,270	-	2,270	2,022
Refunds & Reimbursements		1,045	-	1,045	2,150
Rent & Rates		50,397	-	50,397	86,665
Salaries & N.I	10	76,340	-	76,340	54,237
Service Charges		15,332	-	15,332	15,332
Sunday Services		3,508	-	3,508	3,031
Sundry Expenses		3,246	-	3,246	4,920
Teaching & Training Costs		7,338	-	7,338	6,320
Telephone		449	-	449	335
Travel & Subsistence		1,603	-	1,603	893
Utility Costs		15,995	-	15,995	9,733
Worship Team		1,734	-	1,734	2,448
		378,292	-	378,292	331,690
b) Governance Costs					
Bank Charges		2,036	-	2,036	2,053
Trustees Expenses		119	-	119	116
Independent Examiners Fee		1,500	-	1,500	1,350
		3,655	-	3,655	3,520

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

5. RESTRICTED FUNDS

Current year	Balance 01-Sep-23	Income	Expenditure	Transfers	Balance 31-Aug-24
Building Fund	55,222	33,905	-	- 89,127	-
	55,222	33,905	-	- 89,127	-
Prior year	Balance 01-Sep-22	Income	Expenditure	Transfers	Balance 31-Aug-23
Building Fund	48,908	19,642	13,328		55,222
	48,908	19,642	13,328	-	55,222

A building was purchased in November 2023 which was partly funded through donations and partly by a bank loan. The terms of these donations were met once the asset had been acquired, therefore allowing the charity to use the asset on an unrestricted basis for any charitable purpose.

The restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Cash at Bank and in Hand	73,329	-	73,329	462,725
	73,329	-	73,329	462,725

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Gift Aid	9,248	-	9,248	23,486
	9,248	-	9,248	23,486

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
Accruals	1,500	-	1,500	1,350
Creditors	1,610	-	1,610	2,574
	3,110	-	3,110	3,924

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2024

9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR	TOTAL 2023/24 £
Mortgage - Interest only payments over 30 years.	<u><u>700,000</u></u>

10. STAFF COSTS AND NUMBERS

	2023/24 £	2022/23 £
Gross Wages and Salaries	64,507	48,711
Employer's National Insurance Costs	5,393	-
Pension Contributions	6,440	5,526
	<u><u>76,340</u></u>	<u><u>54,237</u></u>

Employees who were engaged in each of the following activities:

	2023/24 TOTAL	2022/23 TOTAL
Management & Administration	4	4

11. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Trustees Mr John Quintanilla received £18,391 (£14,402 22/23) in salary related payments and £3000 in Pension Contributions in his capacity as pastor of Hebron Christian Faith Church in furthering the Charity's objects.

During the financial year Mrs Sally Quintanilla (Spouse to Trustee Mr John Quintanilla) received £10,176 (£11,181 22/23) in salary related payments and £864 in pension contributions in her capacity as administrator in further the Charity's objects. Joshua Quintanilla (son to Trustee Mr John Quintanilla) works for the ministry and received £19,341 (£15,577 22/23) in salary related payments and £1766 in pension contributions this year.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

12. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023**

**HEBRON CHRISTIAN
FAITH MINISTRIES**
(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 06591864

CHARITY REGISTRATION No: 1124965

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

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HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1124965
COMPANY REGISTRATION NUMBER	06591864
DATE OF INCORPORATION	13th May 2008
START OF FINANCIAL YEAR	1st September 2022
END OF FINANCIAL YEAR	31st August 2023
DIRECTORS AT 31ST AUGUST 2023	J. Quintanilla (Chair) N. Parkinson J Hien - Appointed 17.10.22 S. Theunissen - Resigned 28.3.23
COMPANY SECRETARY	S. Quintanilla
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.
OBJECTS	
A)	To advance the Christian Faith in accordance with the statement of beliefs in the schedule to the articles hereto attached in such ways and in such parts of the West Midlands, the United Kingdom or the world as the trustees from time to time may think fit.
B)	Such other charitable purposes as the trustees shall decide.
REGISTERED ADDRESS	15 Primrose Drive Bedworth Coventry Warwickshire CV12 0GL
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST AUGUST 2023

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report for the year ended 31 August 2023.

Structure, Governance and Management

a) Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th May 2008 and registered as a charity on 14th July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b) Appointment of Trustees

The directors of the company are also the Trustees for the purposes of Charity Law. Trustees are appointed by resolution of existing trustee body, upon the Senior Pastor's approval.

c) Trustee Training

All Trustees given Training Manual, and Trustees & Administrators Toolkit produced by Independent Examiners. Additionally Trustees completed online training during lockdown.

d) Risk Management

The Trustees periodically review risk concerning Health and Safety procedures during Sunday Services including children's work, appropriate Public Liability Insurance and DBS screening for those working with children to ensure they meet the needs of the charity. The charity is a member of the Churches Child Protection Advisory Service and operates within their policies and guidelines. The Charity hires professional Fire Services and a weekly fire check of alarms and emergency lighting is carried out in addition to an annual audit by the Fire Services Contractors. A monthly inspection is also undertaken by the 'in-house' Fire Wardens. Processes have been put in place to ensure compliance with GDPR.

e) Organisational Structure

The Trustees provide strategic and visionary leadership to the organisation. All the Trustees are familiar with the charity's organisation and operations. Rev John Quintanilla oversees the day to day running of the charity and a Leadership Team that manages volunteers to ensure the effective discharge of responsibilities. The Leadership Team usually meets every month or two. He networks with other similar charitable organisations in both Coventry and the UK.

Objectives and Activities

The company's objects and principle activities are to:

- i) Advance the Christian faith in accordance with the Statement of Faith of the charity.
- ii) Other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Strategies for Achieving Objectives

Sunday Services (including Children's Church) Bible College, Mid-Week meetings and special events, Small Groups, Men's/Women's Ministry, Evangelism Outreach Programme, Youth Meetings, Foodbank, Media, Bookshop.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

Achievements

Hebron Christian Faith Church

This year has seen a steady increase in attendance. We now average approximately 200 weekly.

We had one of our periodic 'New Members 'courses which run over a two week period for those who have recently joined the church.

We held both men's and ladies meetings and also had a ladies conference with a guest speaker from the USA, which was very successful and well attended.

The mothers and toddlers is continuing to run on a monthly basis.

Weekly youth meetings on Friday evenings for those over the age of 12 are well attended and numbers are increasing.

We also now have a Young Adults group which meets twice monthly.

We continue to encourage people to get involved in the various service teams we have within the church. This gives people the opportunity to get to know one another whilst undertaking some type of fulfilling service in the church.

Once again we distributed over 130 toiletry hampers to 5 local old age homes in the community. The church has been invited to hold monthly services for the old people in one of these homes.

Since Covid, we are no longer holding Annual Family Fun Days for the community, instead trustees decided to start a Community Fund to financially support selected needs within the Community.

The charity continues to financially support a number of other Christian charities and missions, including:

Metro World Child	Open Doors
Christians United for Israel	Jesus Alive Ministries/Life Outreach
Joseph Storehouse	Hope for Israel
United Christian Broadcasters	Christian Concern
Christian Institute	British Pakistani Christian Association
Foodbank	Mark Hankins Ministries
Kenneth Copeland Ministries	World Compassion

The charity acknowledges the faithful contributions of numerous volunteers in various arms of the church ministries – overseers, children's and youth workers, deacons, ushers, musicians, sound engineers, cleaners, mini-bus drivers, media, hospitality. They are crucial to the successful and effective running of the charity.

Coventry Bible College

The Bible College continues to maintain good numbers in spite of the lockdown. To date we have approximately 49 students in attendance from Coventry and the surrounding areas representing at least 14 different churches.

We have two student intakes annually, one in March and a second in September. The college operates on a part time basis as this makes learning more accessible to people from a wide variety of churches across the Midlands and beyond.

The curriculum for both levels is set and each run on a two year rolling basis which enables new students to slot in at any point with ease. We have increased our team of U.K based lecturers this year.

We have had several guest lecturers join us throughout this year from various parts of the world bringing their specific field of expertise .

We held our Coventry Bible College Graduation this summer which saw many of our Level 1 and Level 2 students graduate.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

Financial Review

The principle source of funding of the charity is from the contributions of its members who support its objectives in the form of tithes and offerings.

Reserves

There is no reserves policy in place at this time as all income is put towards developing the ministry. However the trustees regularly review the finances of the ministry and agree that the minimum level of reserves aimed for should be the equivalent of three months fixed costs. In anticipation of the purchase of the building, we continue to accrue finances in the church's savings account.

Future Plans

Hebron Christian Faith Church

We envisage continued, steady growth in the church as we continue to become more established in the community with more people becoming aware of our presence here.

The lease on our current premises ends on 25th December 2023. We are pushing ahead with plans to purchase the part of this building that we currently occupy. The church is continuing to accrue funds for the purchase of the building.

The charity will continue to financially support various Christian Ministries with similar objectives. We are seeking out additional ways to be a benefit to our local community and are planning to create a goodwill fund for activities within the community. We will also continue with the Christmas project to old age homes given the success of each year.

Outreach into the City Centre is planned for Easter. We plan to take the worship team and do some drama.

Coventry Bible College

A number of the Level 1 and Level 2 students will graduate in July with the remainder continuing the second part of their respective courses. New students will be joining in both September and February of this coming year.

We will continue to do periodic Facebook Ad Campaigns to raise awareness of the Bible College this coming year, which along with word of mouth, will assist in the growth of CBC.

We will continue to aim to bring in top quality lecturers within their own respective fields to teach the students from across this nation and nations further afield.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st August 2023 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 17 May 2024

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2023 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Hebron Christian Faith Ministries (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Hebron Christian Faith Ministries are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011

Independent examiner's statement

Since Hebron Christian Faith Ministries gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Hebron Christian Faith Ministries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Date : 20.5.24

Signed : 

K Gomes FCIE MAAT
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	334,243	-	334,243	298,155
Investment Income	3b	807	-	807	791
Activities for Generating Funds	3c	470	19,642	20,112	19,382
Charitable Activities	3d	77,846	-	77,846	84,811
Other Incoming Resources	3e	1,096	-	1,096	1,260
TOTAL INCOMING RESOURCES		414,462	19,642	434,105	404,399
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	318,362	13,328	331,690	297,208
Governance Costs	4b	3,520	-	3,520	3,119
TOTAL RESOURCES EXPENDED		321,881	13,328	335,209	300,327
NET INCOMING/ (OUTGOING) RESOURCES		92,581	6,314	98,895	104,072
Balance Brought Forward		334,483	48,908	383,391	279,319
TOTAL FUNDS CARRIED FORWARD		427,064	55,222	482,286	383,391

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-23 Total £	31-Aug-22 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	7	23,486	-	23,486	-
Cash at Bank and in Hand	6	407,502	55,222	462,725	386,359
Total Current Assets		430,988	55,222	486,210	386,360
Creditors: amounts falling due within one year	8	3,924	-	3,924	2,968
NET CURRENT ASSETS		427,064	55,222	482,286	383,391
TOTAL ASSETS less current liabilities		427,064	55,222	482,286	383,391
NET ASSETS		427,064	55,222	482,286	383,391
Funds of the Charity					
General Funds		427,064	-	427,064	334,483
Restricted Funds	5	-	55,222	55,222	48,908
Total Funds		427,064	55,222	482,286	383,391

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st August 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 17 May 2024

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in 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 (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain 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 resource and 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 in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES (Continued)

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and Fittings	25% - Reducing Balance Basis
Motor Vehicles	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Fixture & Fittings £	Motor Vehicles £	2022/23 Total £
Cost	01-Sep-22	4,974	8,300	13,274
Additions			-	-
Cost at	31-Aug-23	4,974	8,300	13,274
Depreciation	01-Sep-22	4,974	8,300	13,274
Charge		-	-	-
Depreciation at	31-Aug-23	4,974	8,300	13,274
Net Book Value	31-Aug-23	-	-	-
Net Book Value	31-Aug-22	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2023 : Arval Vehicle Partners £5,495
31st August 2022 : Arval Vehicle Partners £4,973

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	274,003	-	274,003	248,102
Gift Aid	60,239	-	60,239	50,053
	334,243	-	334,243	298,155

b) Investment Income

Interest	807	-	807	791
	807	-	807	791

c) Activities for Generating Funds

Property Income	-	19,642	19,642	19,114
Café Income	470	-	470	268
	470	19,642	20,112	19,382

d) Charitable Activities

Activities & Events	51,856	-	51,856	52,214
Coventry Bible College	25,990	-	25,990	32,598
	77,846	-	77,846	84,811

e) Other Incoming Resources

Books & Publications	1,096	-	1,096	1,260
	1,096	-	1,096	1,260

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

4. RESOURCES EXPENDED

a) Charitable Activities	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
Advertising & Publicity		226	-	226	637
Books & Publications		5,543	-	5,543	3,221
Building Costs		-	13,328	13,328	11,544
Café Expenses		674	-	674	520
Charitable Missions		62,643	-	62,643	47,952
Children's Church		529	-	529	716
Conference Costs		9,459	-	9,459	220
Equipment Costs		2,568	-	2,568	-
Evangelism Costs		360	-	360	65
Graduate Expenses		700	-	700	464
GSF Costs		2,387	-	2,387	1,555
Hearing of Faith TV		11,369	-	11,369	7,920
Helps Appreciation Event		3,382	-	3,382	1,048
Homegroups		25	-	25	-
Hospitality Costs		1,716	-	1,716	123
Insurance Costs		11,576	-	11,576	9,879
Ladies Ministry		1,005	-	1,005	349
Legal Fees		1,224	-	1,224	-
Licenses & Subscriptions		1,367	-	1,367	1,146
Ministry Costs		963	-	963	3,913
Motor Leasing Costs		5,496	-	5,496	4,973
Motor Vehicle Costs		3,580	-	3,580	3,803
Office Costs		3,483	-	3,483	7,121
Pastoral Services		2,022	-	2,022	2,028
Refunds & Reimbursements		2,150	-	2,150	740
Rent & Rates		86,665	-	86,665	95,518
Salaries & N.I	9	54,237	-	54,237	47,663
Service Charges		15,332	-	15,332	15,332
Sunday Services		3,031	-	3,031	1,441
Sundry Expenses		4,920	-	4,920	2,736
Teaching & Training Costs		6,320	-	6,320	6,327
Telephone		335	-	335	-
Travel & Subsistence		893	-	893	1,029
Utility Costs		9,733	-	9,733	8,629
Worship Team		2,448	-	2,448	8,597
		318,362	13,328	331,690	297,208
b) Governance Costs					
Bank Charges		2,053	-	2,053	1,774
Trustees Expenses		116	-	116	25
Independent Examiners Fee		1,350	-	1,350	1,320
		3,520	-	3,520	3,119

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

5. RESTRICTED FUNDS

Current year

	Balance 01-Sep-22	Income	Expenditure	Transfers	Balance 31-Aug-23
Building Fund	48,908	19,642	13,328		55,222
	48,908	19,642	13,328	-	55,222

Prior year

	Balance 01-Sep-21	Income	Expenditure	Transfers	Balance 31-Aug-22
Building Fund	34,339	19,114	4,544		48,908
	34,339	19,114	4,544	-	48,908

The restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Cash at Bank and in Hand	407,502	55,222	462,725	386,359
	407,502	55,222	462,725	386,359

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Gift Aid	23,486	-	23,486	-
	23,486	-	23,486	-

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Accruals	1,350	-	1,350	120
Creditors	2,574	-	2,574	2,848
	3,924	-	3,924	2,968

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

9. STAFF COSTS AND NUMBERS

	2022/23	2021/22
	£	£
Gross Wages and Salaries	48,711	40,176
Employer's National Insurance Costs	-	-
Pension Contributions	5,526	7,487
	<u>54,237</u>	<u>47,663</u>

Employees who were engaged in each of the following activities:

	2022/23	2021/22
	TOTAL	TOTAL
Management & Administration	4	3

10. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Trustees Mr John Quintanilla received £14,402 (£14,900 21/22) in salary related payments and £3,000 in Pension Contributions in his capacity as pastor of Hebron Christian Faith Church in furthering the Charity's objects.

During the financial year Mrs Sally Quintanilla (Spouse to Trustee Mr John Quintanilla) received £11,181 (£13,300 2021/22) in salary related payments and £938 in pension contributions in her capacity as administrator in further the Charity's objects. Joshua Quintanilla (son to Trustee Mr John Quintanilla) works part time for the ministry and received £15,577 (£9,650 21/22) in salary related payments and £1308 in pension contributions this year.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

11. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023**

**HEBRON CHRISTIAN
FAITH MINISTRIES**
(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 06591864

CHARITY REGISTRATION No: 1124965

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

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**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1124965
COMPANY REGISTRATION NUMBER	06591864
DATE OF INCORPORATION	13th May 2008
START OF FINANCIAL YEAR	1st September 2022
END OF FINANCIAL YEAR	31st August 2023
DIRECTORS AT 31ST AUGUST 2023	J. Quintanilla (Chair) N. Parkinson J Hien - Appointed 17.10.22 S. Theunissen - Resigned 28.3.23
COMPANY SECRETARY	S. Quintanilla
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.
OBJECTS	
A)	To advance the Christian Faith in accordance with the statement of beliefs in the schedule to the articles hereto attached in such ways and in such parts of the West Midlands, the United Kingdom or the world as the trustees from time to time may think fit.
B)	Such other charitable purposes as the trustees shall decide.
REGISTERED ADDRESS	15 Primrose Drive Bedworth Coventry Warwickshire CV12 0GL
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST AUGUST 2023

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report for the year ended 31 August 2023.

Structure, Governance and Management

a) Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th May 2008 and registered as a charity on 14th July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b) Appointment of Trustees

The directors of the company are also the Trustees for the purposes of Charity Law. Trustees are appointed by resolution of existing trustee body, upon the Senior Pastor's approval.

c) Trustee Training

All Trustees given Training Manual, and Trustees & Administrators Toolkit produced by Independent Examiners. Additionally Trustees completed online training during lockdown.

d) Risk Management

The Trustees periodically review risk concerning Health and Safety procedures during Sunday Services including children's work, appropriate Public Liability Insurance and DBS screening for those working with children to ensure they meet the needs of the charity. The charity is a member of the Churches Child Protection Advisory Service and operates within their policies and guidelines. The Charity hires professional Fire Services and a weekly fire check of alarms and emergency lighting is carried out in addition to an annual audit by the Fire Services Contractors. A monthly inspection is also undertaken by the 'in-house' Fire Wardens. Processes have been put in place to ensure compliance with GDPR.

e) Organisational Structure

The Trustees provide strategic and visionary leadership to the organisation. All the Trustees are familiar with the charity's organisation and operations. Rev John Quintanilla oversees the day to day running of the charity and a Leadership Team that manages volunteers to ensure the effective discharge of responsibilities. The Leadership Team usually meets every month or two. He networks with other similar charitable organisations in both Coventry and the UK.

Objectives and Activities

The company's objects and principle activities are to:

- i) Advance the Christian faith in accordance with the Statement of Faith of the charity.
- ii) Other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Strategies for Achieving Objectives

Sunday Services (including Children's Church) Bible College, Mid-Week meetings and special events, Small Groups, Men's/Women's Ministry, Evangelism Outreach Programme, Youth Meetings, Foodbank, Media, Bookshop.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

Achievements

Hebron Christian Faith Church

This year has seen a steady increase in attendance. We now average approximately 200 weekly.

We had one of our periodic 'New Members 'courses which run over a two week period for those who have recently joined the church.

We held both men's and ladies meetings and also had a ladies conference with a guest speaker from the USA, which was very successful and well attended.

The mothers and toddlers is continuing to run on a monthly basis.

Weekly youth meetings on Friday evenings for those over the age of 12 are well attended and numbers are increasing.

We also now have a Young Adults group which meets twice monthly.

We continue to encourage people to get involved in the various service teams we have within the church. This gives people the opportunity to get to know one another whilst undertaking some type of fulfilling service in the church.

Once again we distributed over 130 toiletry hampers to 5 local old age homes in the community. The church has been invited to hold monthly services for the old people in one of these homes.

Since Covid, we are no longer holding Annual Family Fun Days for the community, instead trustees decided to start a Community Fund to financially support selected needs within the Community.

The charity continues to financially support a number of other Christian charities and missions, including:

Metro World Child	Open Doors
Christians United for Israel	Jesus Alive Ministries/Life Outreach
Joseph Storehouse	Hope for Israel
United Christian Broadcasters	Christian Concern
Christian Institute	British Pakistani Christian Association
Foodbank	Mark Hankins Ministries
Kenneth Copeland Ministries	World Compassion

The charity acknowledges the faithful contributions of numerous volunteers in various arms of the church ministries – overseers, children's and youth workers, deacons, ushers, musicians, sound engineers, cleaners, mini-bus drivers, media, hospitality. They are crucial to the successful and effective running of the charity.

Coventry Bible College

The Bible College continues to maintain good numbers in spite of the lockdown. To date we have approximately 49 students in attendance from Coventry and the surrounding areas representing at least 14 different churches.

We have two student intakes annually, one in March and a second in September. The college operates on a part time basis as this makes learning more accessible to people from a wide variety of churches across the Midlands and beyond.

The curriculum for both levels is set and each run on a two year rolling basis which enables new students to slot in at any point with ease. We have increased our team of U.K based lecturers this year.

We have had several guest lecturers join us throughout this year from various parts of the world bringing their specific field of expertise .

We held our Coventry Bible College Graduation this summer which saw many of our Level 1 and Level 2 students graduate.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023**

Financial Review

The principle source of funding of the charity is from the contributions of its members who support its objectives in the form of tithes and offerings.

Reserves

There is no reserves policy in place at this time as all income is put towards developing the ministry. However the trustees regularly review the finances of the ministry and agree that the minimum level of reserves aimed for should be the equivalent of three months fixed costs. In anticipation of the purchase of the building, we continue to accrue finances in the church's savings account.

Future Plans

Hebron Christian Faith Church

We envisage continued, steady growth in the church as we continue to become more established in the community with more people becoming aware of our presence here.

The lease on our current premises ends on 25th December 2023. We are pushing ahead with plans to purchase the part of this building that we currently occupy. The church is continuing to accrue funds for the purchase of the building.

The charity will continue to financially support various Christian Ministries with similar objectives. We are seeking out additional ways to be a benefit to our local community and are planning to create a goodwill fund for activities within the community. We will also continue with the Christmas project to old age homes given the success of each year.

Outreach into the City Centre is planned for Easter. We plan to take the worship team and do some drama.

Coventry Bible College

A number of the Level 1 and Level 2 students will graduate in July with the remainder continuing the second part of their respective courses. New students will be joining in both September and February of this coming year.

We will continue to do periodic Facebook Ad Campaigns to raise awareness of the Bible College this coming year, which along with word of mouth, will assist in the growth of CBC.

We will continue to aim to bring in top quality lecturers within their own respective fields to teach the students from across this nation and nations further afield.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023**

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st August 2023 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 17 May 2024

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2023 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Hebron Christian Faith Ministries (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Hebron Christian Faith Ministries are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011

Independent examiner's statement

Since Hebron Christian Faith Ministries gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Hebron Christian Faith Ministries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Date : 20.5.24

Signed : 

K Gomes FCIE MAAT
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	334,243	-	334,243	298,155
Investment Income	3b	807	-	807	791
Activities for Generating Funds	3c	470	19,642	20,112	19,382
Charitable Activities	3d	77,846	-	77,846	84,811
Other Incoming Resources	3e	1,096	-	1,096	1,260
TOTAL INCOMING RESOURCES		414,462	19,642	434,105	404,399
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	318,362	13,328	331,690	297,208
Governance Costs	4b	3,520	-	3,520	3,119
TOTAL RESOURCES EXPENDED		321,881	13,328	335,209	300,327
NET INCOMING/ (OUTGOING) RESOURCES		92,581	6,314	98,895	104,072
Balance Brought Forward		334,483	48,908	383,391	279,319
TOTAL FUNDS CARRIED FORWARD		427,064	55,222	482,286	383,391

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-23 Total £	31-Aug-22 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	7	23,486	-	23,486	-
Cash at Bank and in Hand	6	407,502	55,222	462,725	386,359
Total Current Assets		430,988	55,222	486,210	386,360
Creditors: amounts falling due within one year	8	3,924	-	3,924	2,968
NET CURRENT ASSETS		427,064	55,222	482,286	383,391
TOTAL ASSETS less current liabilities		427,064	55,222	482,286	383,391
NET ASSETS		427,064	55,222	482,286	383,391
Funds of the Charity					
General Funds		427,064	-	427,064	334,483
Restricted Funds	5	-	55,222	55,222	48,908
Total Funds		427,064	55,222	482,286	383,391

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st August 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 17 May 2024

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in 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 (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain 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 resource and 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 in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES (Continued)

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and Fittings	25% - Reducing Balance Basis
Motor Vehicles	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Fixture & Fittings £	Motor Vehicles £	2022/23 Total £
Cost	01-Sep-22	4,974	8,300	13,274
Additions			-	-
Cost at	31-Aug-23	4,974	8,300	13,274
Depreciation	01-Sep-22	4,974	8,300	13,274
Charge		-	-	-
Depreciation at	31-Aug-23	4,974	8,300	13,274
Net Book Value	31-Aug-23	-	-	-
Net Book Value	31-Aug-22	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2023 : Arval Vehicle Partners £5,495
31st August 2022 : Arval Vehicle Partners £4,973

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	274,003	-	274,003	248,102
Gift Aid	60,239	-	60,239	50,053
	334,243	-	334,243	298,155

b) Investment Income

Interest	807	-	807	791
	807	-	807	791

c) Activities for Generating Funds

Property Income	-	19,642	19,642	19,114
Café Income	470	-	470	268
	470	19,642	20,112	19,382

d) Charitable Activities

Activities & Events	51,856	-	51,856	52,214
Coventry Bible College	25,990	-	25,990	32,598
	77,846	-	77,846	84,811

e) Other Incoming Resources

Books & Publications	1,096	-	1,096	1,260
	1,096	-	1,096	1,260

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

4. RESOURCES EXPENDED

a) Charitable Activities	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
Advertising & Publicity		226	-	226	637
Books & Publications		5,543	-	5,543	3,221
Building Costs		-	13,328	13,328	11,544
Café Expenses		674	-	674	520
Charitable Missions		62,643	-	62,643	47,952
Children's Church		529	-	529	716
Conference Costs		9,459	-	9,459	220
Equipment Costs		2,568	-	2,568	-
Evangelism Costs		360	-	360	65
Graduate Expenses		700	-	700	464
GSF Costs		2,387	-	2,387	1,555
Hearing of Faith TV		11,369	-	11,369	7,920
Helps Appreciation Event		3,382	-	3,382	1,048
Homegroups		25	-	25	-
Hospitality Costs		1,716	-	1,716	123
Insurance Costs		11,576	-	11,576	9,879
Ladies Ministry		1,005	-	1,005	349
Legal Fees		1,224	-	1,224	-
Licenses & Subscriptions		1,367	-	1,367	1,146
Ministry Costs		963	-	963	3,913
Motor Leasing Costs		5,496	-	5,496	4,973
Motor Vehicle Costs		3,580	-	3,580	3,803
Office Costs		3,483	-	3,483	7,121
Pastoral Services		2,022	-	2,022	2,028
Refunds & Reimbursements		2,150	-	2,150	740
Rent & Rates		86,665	-	86,665	95,518
Salaries & N.I	9	54,237	-	54,237	47,663
Service Charges		15,332	-	15,332	15,332
Sunday Services		3,031	-	3,031	1,441
Sundry Expenses		4,920	-	4,920	2,736
Teaching & Training Costs		6,320	-	6,320	6,327
Telephone		335	-	335	-
Travel & Subsistence		893	-	893	1,029
Utility Costs		9,733	-	9,733	8,629
Worship Team		2,448	-	2,448	8,597
		318,362	13,328	331,690	297,208
b) Governance Costs					
Bank Charges		2,053	-	2,053	1,774
Trustees Expenses		116	-	116	25
Independent Examiners Fee		1,350	-	1,350	1,320
		3,520	-	3,520	3,119

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

5. RESTRICTED FUNDS

Current year

	Balance 01-Sep-22	Income	Expenditure	Transfers	Balance 31-Aug-23
Building Fund	48,908	19,642	13,328		55,222
	48,908	19,642	13,328	-	55,222

Prior year

	Balance 01-Sep-21	Income	Expenditure	Transfers	Balance 31-Aug-22
Building Fund	34,339	19,114	4,544		48,908
	34,339	19,114	4,544	-	48,908

The restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Cash at Bank and in Hand	407,502	55,222	462,725	386,359
	407,502	55,222	462,725	386,359

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Gift Aid	23,486	-	23,486	-
	23,486	-	23,486	-

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Accruals	1,350	-	1,350	120
Creditors	2,574	-	2,574	2,848
	3,924	-	3,924	2,968

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

9. STAFF COSTS AND NUMBERS

	2022/23	2021/22
	£	£
Gross Wages and Salaries	48,711	40,176
Employer's National Insurance Costs	-	-
Pension Contributions	5,526	7,487
	<u>54,237</u>	<u>47,663</u>

Employees who were engaged in each of the following activities:

	2022/23	2021/22
	TOTAL	TOTAL
Management & Administration	4	3

10. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Trustees Mr John Quintanilla received £14,402 (£14,900 21/22) in salary related payments and £3,000 in Pension Contributions in his capacity as pastor of Hebron Christian Faith Church in furthering the Charity's objects.

During the financial year Mrs Sally Quintanilla (Spouse to Trustee Mr John Quintanilla) received £11,181 (£13,300 2021/22) in salary related payments and £938 in pension contributions in her capacity as administrator in further the Charity's objects. Joshua Quintanilla (son to Trustee Mr John Quintanilla) works part time for the ministry and received £15,577 (£9,650 21/22) in salary related payments and £1308 in pension contributions this year.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

11. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HEBRON CHRISTIAN FAITH MINISTRIES

England & Wales - Charity number 1124965

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021**

**HEBRON CHRISTIAN
FAITH MINISTRIES**

(A COMPANY LIMITED BY GUARANTEE)

COMPANY REGISTRATION No: 06591864

CHARITY REGISTRATION No: 1124965

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

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**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1124965
COMPANY REGISTRATION NUMBER	06591864
DATE OF INCORPORATION	13th May 2008
START OF FINANCIAL YEAR	1st September 2020
END OF FINANCIAL YEAR	31st August 2021
DIRECTORS AT 31ST AUGUST 2021	J. Quintanilla (Chair) N. Parkinson S. Theunissen
COMPANY SECRETARY	S. Quintanilla
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.

OBJECTS

A) To advance the Christian Faith in accordance with the statement of beliefs in the schedule to the articles hereto attached in such ways and in such parts of the West Midlands, the United Kingdom or the world as the trustees from time to time may think fit.

B) Such other charitable purposes as the trustees shall decide.

REGISTERED ADDRESS	15 Primrose Drive Bedworth Coventry Warwickshire CV12 0GL
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BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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INDEPENDENT EXAMINER	G W Schulz ACMA Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
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HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST AUGUST 2021

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report for the year ended 31 August 2021.

Structure, Governance and Management

a) Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th May 2008 and registered as a charity on 14th July 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b) Appointment of Trustees

The directors of the company are also the Trustees for the purposes of Charity Law. Trustees are appointed by resolution of existing trustee body.

c) Trustee Training

All Trustees given Training Manual, and Trustees & Administrators Toolkit produced by Independent Examiners. The Trustees attended an on-line Trustee Training Day during the lockdown in October 2020.

d) Risk Management

The Trustees periodically review risk concerning Health and Safety procedures during Sunday Services including children's work, appropriate Public Liability Insurance and DBS screening for those working with children to ensure they meet the needs of the charity. The charity is a member of the Churches Child Protection Advisory Service and operates within their policies and guidelines. The Charity employs professional Fire Services and undergoes a weekly fire check of alarms and emergency lighting in addition to an annual audit by the Fire Services. A monthly inspection is also undertaken by the 'in-house' Fire Wardens. Processes have been put in place to ensure compliance with GDPR.

e) Organisational Structure

The Trustees provide strategic and visionary leadership to the organisation. All the Trustees are familiar with the charity's organisation and operations. Rev John Quintanilla oversees the day to day running of the charity and a Leadership Team that manages volunteers to ensure the effective discharge of responsibilities. The Leadership Team meets at least once a month. He networks with other similar charitable organisations in particular with Carmel Ministries International in Bristol.

Objectives and Activities

The company's objects and principle activities are to:

- i) Advance the Christian faith in accordance with the Statement of Faith of the charity.
- ii) Other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

Strategies for Achieving Objectives

Sunday Services (including Children's Church) Bible College, Mid-Week meetings and special events, Small Groups, Men's/Women's Ministry, Evangelism Outreach Programme, Youth Meetings, Foodbank, Media, Bookshop

Achievements

Hebron Christian Faith Church

We had to close the church again for one month in the second lockdown.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2021**

On return to in-church meetings, we have continued with the necessary legal health and safety regulations instituted by the government. Risk assessments were done and reviewed systematically as the regulations changed over time. The signs remained throughout the building reminding everyone of the guidelines, hand sanitiser stations continued to be available throughout the building, masks given out to everyone on entry, seating has been limited to ensure social distancing (2 meter) regulations are upheld and a one way system introduced to ensure a flow of people in only one direction. Average attendance is 150-175 weekly.

As restrictions lifted we increased our in-person meetings gradually. We had one of our periodic 'New Members' courses which run over a two week period for those who have recently joined the church.

We held both men's and ladies meetings via zoom.

The mothers and toddlers began running again on a monthly basis.

Weekly youth meetings for those over the age of 12 began again on Friday evenings and the numbers have increased a great deal.

We saw considerable growth this year and we continue to encourage people to get involved in the various service teams we have running. This gives people the opportunity to get to know one another whilst undertaking some type of service in the church.

We were also unable to hold our annual Family Fun Day this year. Instead of this we distributed over 100 toiletry hampers to 4 local old age homes in the community.

The proposed trip to Israel has, once again, had to be pushed back.

The charity continues to financially support a number of other Christian charities and missions, including:

Metro World Child	Open Doors
Christians United for Israel	Jesus Alive Ministries/Life Outreach
Joseph Storehouse	Hope for Israel
United Christian Broadcasters	Christian Concern
Christian Institute	British Pakistani Christian Association
Hungry UK	Mark Hankins Ministries

The charity acknowledges the faithful contributions of numerous volunteers in various arms of the church ministries – overseers, children's and youth workers, deacons, ushers, musicians, sound engineers, cleaners, mini-bus drivers, media, hospitality. They are crucial to the successful and effective running of the charity.

Coventry Bible College

The Bible College continues to maintain good numbers in spite of the lockdown. To date we have approximately 45 students in attendance from Coventry and the surrounding areas representing at least 14 different churches.

We have two student intakes annually, one in February and the second in September. The college operates on a part time basis as this makes learning more accessible to people from a wide variety of churches across the Midlands.

The curriculum for both levels is set and each run on a two year rolling basis which enables new students to slot in at any point with ease.

We have had several guest lecturers join us throughout this year from various parts of the world bringing their specific field of expertise along with those who lecture on a more regular basis.

We held our Coventry Bible College Graduation this summer which saw many of our Level 1 and Level 2 students graduate. Our keynote speaker this year was Derek Walker from Oxford, UK.

**HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2021**

Financial Review

The principle source of funding of the charity is from the contributions of its members who support its objectives in the form of tithes and offerings.

There is no reserves policy in place at this time as all income is put towards developing the ministry. However the trustees regularly review the finances of the ministry and agree that the minimum level of reserves aimed for should be the equivalent of three months fixed costs. In anticipation of the expiry of Hebron's current building lease on 25th December 2022, the Trustees have added to the church's savings account should the lease not be renewed and a new building is required.

Future Plans

Hebron Christian Faith Church

We envisage continued, steady growth in the church as we continue to become more established in the community with more people becoming aware of our presence here.

The lease on our current premises ends on 25/12/22. The Trustees have agreed to explore the possibility of buying the part of this building that we currently occupy. The church is setting aside funds for the new building.

The charity will continue to financially support the various Christian Ministries with similar objectives. We are seeking out additional ways to be a benefit to our local community and will continue with the Christmas project to old age homes given the success of this year.

Outreach into the City Centre is planned for Easter, again restrictions allowing. We plan to take the worship team and do some drama.

We would like to hold another Family Fun Day this summer after the enormous success of the last five years however it looks unlikely (perhaps unwise) given the restrictions due to the pandemic.

Coventry Bible College

A number of the Level 1 and Level 2 students will graduate in July with the remainder continuing the second part of their respective courses. New students will be joining in both September and February of this coming year.

We will continue to do periodic Facebook Ad Campaigns to raise awareness of the Bible College this coming year, which along with word of mouth, will assist in the growth of CBC.

We will continue to aim to bring in top quality lecturers within their own respective fields to teach the students from across this nation and nations further afield.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st August 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 25 April 2022

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	250,386	24,898	275,284	289,712
Investment Income	3b	1,142	-	1,142	609
Activities for Generating Funds	3c	-	-	-	445
Charitable Activities	3d	68,826	-	68,826	55,875
Other Incoming Resources	3e	1,710	-	1,710	583
TOTAL INCOMING RESOURCES		322,064	24,898	346,962	347,224
RESOURCES EXPENDED					
Cost of Generating Funds					
Charitable Activities	4a	244,276	4,880	249,156	312,191
Governance Costs	4b	3,024	-	3,024	2,856
TOTAL RESOURCES EXPENDED		247,300	4,880	252,180	315,047
NET INCOMING/ (OUTGOING) RESOURCES		74,764	20,019	94,782	32,176
Balance Brought Forward		170,217	14,320	184,537	152,361
TOTAL FUNDS CARRIED FORWARD		244,981	34,339	279,319	184,537

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
FOR THE YEAR ENDED 31ST AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	31-Aug-21 Total £	31-Aug-20 Total £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	7	9,126	-	9,126	6,099
Cash at Bank and in Hand	6	242,574	34,339	276,913	184,428
Total Current Assets		251,700	34,339	286,039	190,528
Creditors: amounts falling due within one year	8	6,720	-	6,720	5,991
NET CURRENT ASSETS		244,980	34,339	279,319	184,537
TOTAL ASSETS less current liabilities		244,980	34,339	279,319	184,537
NET ASSETS		244,980	34,339	279,319	184,537
Funds of the Charity					
General Funds		244,981	-	244,981	170,217
Restricted Funds	5	-	34,339	34,339	14,320
Total Funds		244,981	34,339	279,319	184,537

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st August 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 25 April 2022

Signed on their behalf by Director 

Printed Name: Mr J. Quintanilla

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in 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 (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain 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 resource and 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 in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

1. ACCOUNTING POLICIES (Continued)

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Changes in Accounting Policies and Previous Accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and Fittings	25% - Reducing Balance Basis
Motor Vehicles	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Fixture & Fittings £	Motor Vehicles £	2020/21 Total £
Cost	01-Sep-20	4,974	8,300	13,274
Additions		-	-	-
Cost at	31-Aug-21	4,974	8,300	13,274
Depreciation	01-Sep-20	4,974	8,300	13,274
Charge		-	-	-
Depreciation at	31-Aug-21	4,974	8,300	13,274
Net Book Value	31-Aug-21	-	-	-
Net Book Value	31-Aug-20	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2021 : Lex Vehicle Partners £5,404
31st August 2020 : Lex Vehicle Partners £13,929

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations & Legacies					
Gifts, Tithes & Offerings	207,678	-	24,898	232,576	245,482
Gift Aid	42,708	-	-	42,708	44,229
	250,386	-	24,898	275,284	289,712

b) Investment Income

Interest	1,142	-	-	1,142	609
	1,142	-	-	1,142	609

c) Activities for Generating Funds

Property Income	-	-	-	-	-
Café Income	-	-	-	-	445
	-	-	-	-	445

d) Charitable Activities

Activities & Events	39,640	-	-	39,640	28,735
Coventry Bible College	29,186	-	-	29,186	27,140
	68,826	-	-	68,826	55,875

e) Other Incoming Resources

Books & Publications	1,710	-	-	1,710	583
	1,710	-	-	1,710	583

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

4. RESOURCES EXPENDED

a) Charitable Activities	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
Activities & Events	-	-	-	-	33,686
Advertising & Publicity	464	-	-	464	529
Books & Publications	4,439	-	-	4,439	2,381
Building Costs	-	-	4,880	4,880	6,003
Café Expenses	509	-	-	509	915
Charitable Missions	39,634	-	-	39,634	36,000
Children's Church	471	-	-	471	156
Conference Costs	352	-	-	352	2,560
Equipment Costs	696	-	-	696	513
Evangelism Costs	33	-	-	33	11
Food Bank	30	-	-	30	203
Graduate Expenses	694	-	-	694	200
GSF Costs	4,673	-	-	4,673	2,801
Homegroups	-	-	-	-	20
Hospitality Costs	52	-	-	52	426
Insurance Costs	7,558	-	-	7,558	8,350
Ladies Ministry	14	-	-	14	253
Licenses & Subscriptions	774	-	-	774	-
Ministry Costs	2,118	-	-	2,118	680
Motor Leasing Costs	5,404	-	-	5,404	8,092
Motor Vehicle Costs	3,454	-	-	3,454	3,170
Office Costs	3,311	-	-	3,311	1,924
Pastoral Services	2,693	-	-	2,693	2,496
Refunds & Reimbursements	80	-	-	80	4,099
Rent & Rates	95,435	-	-	95,435	95,351
Salaries & N.I	39,737	-	-	39,737	39,777
Service Charges	5,760	-	-	5,760	40,721
Sunday Services	1,797	-	-	1,797	1,595
Sundry Expenses	7,092	-	-	7,092	224
Teaching & Training Costs	7,072	-	-	7,072	6,387
Travel & Subsistence	556	-	-	556	545
Utility Costs	7,991	-	-	7,991	6,903
Worship Team	1,384	-	-	1,384	5,219
	244,276	-	4,880	249,156	312,191

b) Governance Costs

Bank Charges	1,824	-	-	1,824	1,078
Trustees Expenses	-	-	-	-	279
Independent Examiners Fee	1,200	-	-	1,200	1,500
	3,024	-	-	3,024	2,856

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

5. RESTRICTED FUNDS

	Balance 01-Sep-20	Income	Expenditure	Transfers	Balance 31-Aug-21
Building Fund	14,321	24,898	4,880		34,339
	14,321	24,898	4,880	-	34,339

The restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-21 £	Total 31-Aug-20 £
Cash at Bank and in Hand	242,574	34,339	276,913	184,428
	242,574	34,339	276,913	184,428

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-21 £	Total 31-Aug-20 £
Sundry Debtors	6,099	-	6,099	6,099
Gift Aid	3,027	-	3,027	-
	9,126	-	9,126	6,099

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-21 £	Total 31-Aug-20 £
Accruals	1,200	-	1,200	2,400
Sundry Creditors	5,520	-	5,520	3,591
	6,720	-	6,720	5,991

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-21 £	Total 31-Aug-20 £
	-	-	-	-
	-	-	-	-

HEBRON CHRISTIAN FAITH MINISTRIES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2021

10. STAFF COSTS AND NUMBERS

	2020/21	2019/20
	£	£
Gross Wages and Salaries	37,337	37,377
Employer's National Insurance Costs	-	-
Pension Contributions	2,400	2,400
	<u>39,737</u>	<u>39,777</u>

Employees who were engaged in each of the following activities:

	2020/21	2019/20
	TOTAL	TOTAL
Management & Administration	3	4

11. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Trustees Mr John Quintanilla received £14,900 (£11,399 19/20) in salary related payments and £2,400 in Pension Contributions in his capacity as pastor of Hebron Christian Faith Church in furthering the Charity's objects.

During the financial year Mrs Sally Quintanilla (Spouse to Trustee Mr John Quintanilla) received £13,300 (£10,976: 2019/20) in salary related payments in her capacity as administrator in further the Charity's objects. Joshua Quintanilla (son to Trustee Mr John Quintanilla) works part time for the ministry and received £9,650 in salary related payments this year.

No other payments were made to directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

12. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31st August 2021 set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

As the charity's Trustees of Hebron Christian Faith Ministries (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Hebron Christian Faith Ministries are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Hebron Christian Faith Ministries gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of The Point Church as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



G W Schulz ACMA
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Date: 25 April 2022