

**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)**

**CONTENTS**

|                |                                    |
|----------------|------------------------------------|
| Page 3         | Legal & Administrative Information |
| Pages 4 to 7   | Report of the Directors            |
| Page 8         | Independent Examiner's Report      |
| Page 9         | Statement of Financial Activities  |
| Page 10        | Balance Sheet                      |
| Pages 11 to 16 | Notes to the Financial Statements  |

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

|                                      |  |
|--------------------------------------|--|
| <b>CHARITY NUMBER</b>                | 1124965  |
| <b>COMPANY REGISTRATION NUMBER</b>   | 06591864   |
| <b>DATE OF INCORPORATION</b>         | 13th May 2008  |
| <b>START OF FINANCIAL YEAR</b>       | 1st September 2022   |
| <b>END OF FINANCIAL YEAR</b>         | 31st August 2023   |
| <b>DIRECTORS AT 31ST AUGUST 2023</b> | J. Quintanilla (Chair)<br>N. Parkinson<br>J Hien - Appointed 17.10.22<br>S. Theunissen - Resigned 28.3.23  |
| <b>COMPANY SECRETARY</b>             | S. Quintanilla   |
| <b>GOVERNING DOCUMENT</b>            | Memorandum and Articles of Association incorporated 13th May 2008 as amended by special resolution dated 20th June 2008.   |
| <b>OBJECTS</b>                       |  |
| <b>A)</b>                            | 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>B)</b>                            | Such other charitable purposes as the trustees shall decide.   |
| <b>REGISTERED ADDRESS</b>            | 15 Primrose Drive<br>Bedworth<br>Coventry<br>Warwickshire<br>CV12 0GL  |
| <b>BANKERS</b>                       | CAF Bank Ltd<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ   |
| <b>INDEPENDENT EXAMINER</b>          | K Gomes<br>Independent Examiners Ltd<br>Unit 2<br>The Broadbridge Business Centre<br>Delling Lane<br>Bosham<br>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 13<sup>th</sup> May 2008 and registered as a charity on 14<sup>th</sup> 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2022/23<br>£ | TOTAL<br>2021/22<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>INCOMING RESOURCES</b>                      |       |                            |                          |                       |                       |
| <b>Incoming Resources from Generated Funds</b> |       |                            |                          |                       |                       |
| 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                 |
| <b>TOTAL INCOMING RESOURCES</b>                |       | <b>414,462</b>             | <b>19,642</b>            | <b>434,105</b>        | <b>404,399</b>        |
| <b>RESOURCES EXPENDED</b>                      |       |                            |                          |                       |                       |
| <b>Cost of Generating Funds</b>                |       |                            |                          |                       |                       |
| Charitable Activities                          | 4a    | 318,362                    | 13,328                   | 331,690               | 297,208               |
| Governance Costs                               | 4b    | 3,520                      | -                        | 3,520                 | 3,119                 |
| <b>TOTAL RESOURCES EXPENDED</b>                |       | <b>321,881</b>             | <b>13,328</b>            | <b>335,209</b>        | <b>300,327</b>        |
| <b>NET INCOMING/ (OUTGOING) RESOURCES</b>      |       | <b>92,581</b>              | <b>6,314</b>             | <b>98,895</b>         | <b>104,072</b>        |
| Balance Brought Forward                        |       | 334,483                    | 48,908                   | 383,391               | 279,319               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |       | <b>427,064</b>             | <b>55,222</b>            | <b>482,286</b>        | <b>383,391</b>        |

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

**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 &<br>Fittings<br>£ | Motor<br>Vehicles<br>£ | 2022/23<br>Total<br>£ |
|-----------------|-----------|----------------------------|------------------------|-----------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>TOTAL<br/>2022/23<br/>£</b> | <b>TOTAL<br/>2021/22<br/>£</b> |
|---|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>a) Donations &amp; Legacies</b>        |                            |                          |                                |                                |
| Gifts, Tithes & Offerings                 | 274,003                    | -                        | 274,003                        | 248,102                        |
| Gift Aid                                  | 60,239                     | -                        | 60,239                         | 50,053                         |
|   | <b>334,243</b>             | <b>-</b>                 | <b>334,243</b>                 | <b>298,155</b>                 |
| <b>b) Investment Income</b>               |                            |                          |                                |                                |
| Interest                                  | 807                        | -                        | 807                            | 791                            |
|   | <b>807</b>                 | <b>-</b>                 | <b>807</b>                     | <b>791</b>                     |
| <b>c) Activities for Generating Funds</b> |                            |                          |                                |                                |
| Property Income                           | -                          | 19,642                   | 19,642                         | 19,114                         |
| Café Income                               | 470                        | -                        | 470                            | 268                            |
|   | <b>470</b>                 | <b>19,642</b>            | <b>20,112</b>                  | <b>19,382</b>                  |
| <b>d) Charitable Activities</b>           |                            |                          |                                |                                |
| Activities & Events                       | 51,856                     | -                        | 51,856                         | 52,214                         |
| Coventry Bible College                    | 25,990                     | -                        | 25,990                         | 32,598                         |
|   | <b>77,846</b>              | <b>-</b>                 | <b>77,846</b>                  | <b>84,811</b>                  |
| <b>e) Other Incoming Resources</b>        |                            |                          |                                |                                |
| Books & Publications                      | 1,096                      | -                        | 1,096                          | 1,260                          |
|   | <b>1,096</b>               | <b>-</b>                 | <b>1,096</b>                   | <b>1,260</b>                   |

**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**

| <b>a) Charitable Activities</b> | <b>Note</b> | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>TOTAL<br/>2022/23<br/>£</b> | <b>TOTAL<br/>2021/22<br/>£</b> |
|---------------------------------|-------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| 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                  | <b>9</b>    | 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                          |
|                                 |             | <b>318,362</b>             | <b>13,328</b>            | <b>331,690</b>                 | <b>297,208</b>                 |
| <b>b) Governance Costs</b>      |             |                            |                          |                                |                                |
| Bank Charges                    |             | 2,053                      | -                        | 2,053                          | 1,774                          |
| Trustees Expenses               |             | 116                        | -                        | 116                            | 25                             |
| Independent Examiners Fee       |             | 1,350                      | -                        | 1,350                          | 1,320                          |
|                                 |             | <b>3,520</b>               | <b>-</b>                 | <b>3,520</b>                   | <b>3,119</b>                   |

**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<br><b>01-Sep-22</b> | Income        | Expenditure   | Transfers | Balance<br><b>31-Aug-23</b> |
|---------------|-----------------------------|---------------|---------------|-----------|-----------------------------|
| Building Fund | 48,908                      | 19,642        | 13,328        |           | 55,222                      |
|               | <b>48,908</b>               | <b>19,642</b> | <b>13,328</b> | <b>-</b>  | <b>55,222</b>               |

**Prior year**

|               | Balance<br><b>01-Sep-21</b> | Income        | Expenditure  | Transfers | Balance<br><b>31-Aug-22</b> |
|---------------|-----------------------------|---------------|--------------|-----------|-----------------------------|
| Building Fund | 34,339                      | 19,114        | 4,544        |           | 48,908                      |
|               | <b>34,339</b>               | <b>19,114</b> | <b>4,544</b> | <b>-</b>  | <b>48,908</b>               |

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<br>Fund<br>£ | Restricted<br>Fund<br>£ | <b>Total<br/>31-Aug-23<br/>£</b> | <b>Total<br/>31-Aug-22<br/>£</b> |
|--------------------------|---------------------------|-------------------------|----------------------------------|----------------------------------|
| Cash at Bank and in Hand | 407,502                   | 55,222                  | 462,725                          | 386,359                          |
|                          | <b>407,502</b>            | <b>55,222</b>           | <b>462,725</b>                   | <b>386,359</b>                   |

**7. DEBTORS AND PREPAYMENTS**

|          | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | <b>Total<br/>31-Aug-23<br/>£</b> | <b>Total<br/>31-Aug-22<br/>£</b> |
|----------|---------------------------|-------------------------|----------------------------------|----------------------------------|
| Gift Aid | 23,486                    | -                       | 23,486                           | -                                |
|          | <b>23,486</b>             | <b>-</b>                | <b>23,486</b>                    | <b>-</b>                         |

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

|           | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | <b>Total<br/>31-Aug-23<br/>£</b> | <b>Total<br/>31-Aug-22<br/>£</b> |
|-----------|---------------------------|-------------------------|----------------------------------|----------------------------------|
| Accruals  | 1,350                     | -                       | 1,350                            | 120                              |
| Creditors | 2,574                     | -                       | 2,574                            | 2,848                            |
|           | <b>3,924</b>              | <b>-</b>                | <b>3,924</b>                     | <b>2,968</b>                     |

**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**

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

Employees who were engaged in each of the following activities:

|                             | <b>2022/23</b> | <b>2021/22</b> |
|-----------------------------|----------------|----------------|
|                             | 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.