



Registered charity number 1126481

Emmanuel Evangelical Church Chippenham

**Trustees Annual Report
for year ending 31st March 2022**



Reference and administration details

Charity name	EMMANUEL EVANGELICAL CHURCH CHIPPENHAM
Other names	EECC
Registered charity No.	1126481
Charity's principal address	Goldney Avenue Chippenham Wiltshire Postcode SN15 1ND

Names of the charity trustees who manage the charity

<u>Trustee name</u>	<u>Office</u>	<u>Dates acted if not for whole year</u>
Pastor Spencer Shaw	Chairman	
Mr Geoffrey Wells		Resigned 12.10.2021
Mr Raymond Michael Jones	Treasurer	
Mr Andrew Edwin Nash	Secretary	Resigned 31.7.2021
Mr William Brown		
Mr Marc Thomas		
Mr Nicholas Court	Secretary	Started 30.9.2021



Structure, governance and management

Governing Document

Emmanuel Evangelical Church Chippenham (EECC) is constituted as a charitable trust registered with the Charity Commission in October 2008 under charity number 1126481. It is governed by a constitution document as adopted on 19th October 2008.

Trustees are elected by the church membership in accordance with the Constitution and Church Governance documents.

Induction and training of trustees

Whenever a new Managing Trustee is appointed (s)he shall be provided with a copy of:-

- a) the latest annual report and accounts of the Church;
- b) the Constitution and Church Rules;
- c) any other relevant documentation relating to the Trust.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The managing trustees meet at least four times in each 12 month period for a formal trustees meeting in accordance with the Constitution. The managing trustees are church officers and include the Pastor, Elders, Treasurer, and Secretary; all of whom are active in the work of the charity.

A Finance Advisory Committee (FAC) has been set up to assist in the smooth running of the charity, with particular focus on advising the trustees on the most appropriate financial practice and management of funds. The FAC is chaired by one of the trustees, and the FAC committee includes the Treasurer and other church members with relevant skills and experience.

The day-to-day activities of the church are conducted by the church membership, under the guidance and direction of the church officers. A number of sub-committees and groups have been set up to facilitate the management of the various activities, and these are chaired by one of the church officers.

Consideration of Risks

Three main areas of risk have been identified, and procedures put in place to mitigate. The charity closely monitors and manages its finances, and operates with a reserves policy to ensure that funds are available for ongoing support of its objectives. Appropriate insurance is in place to protect the charity. DBS checks are made for all those who will be working with children or other vulnerable groups as part of the church's activities.



Objectives and Activities

Our aims

The objects of the charity are set out in the charity's constitution document, and are summarised as follows:

- (1) the advancement of the Christian faith in accordance with the Basis of Faith (as described in the Constitution document) primarily but not exclusively within Chippenham and the surrounding neighbourhood; and
- (2) such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, further the work of the Church.

Our Strategies

In support of our objectives, our strategies are to enable anyone regardless of age, race, or religion, to learn more about the Christian faith as taught in the Bible; to provide an environment where Christians can learn and worship together; and to encourage Christians to share the love of God and good news of Jesus Christ through active involvement and contribution in our neighbourhoods and communities.

In pursuing our strategies, the trustees have had regard to the guidance issued by the Charity Commission on public benefit, and consider these to be of benefit to both Christians within the church and to the wider community as a whole.

Our Activities and Achievements

Our main activities and achievements are as follows:

Sunday services – we run two church services regularly each Sunday, with regular attendance from people across the entire community, and including a Sunday School for younger children. The number of 'in-person' attendees at both services is consistent (with congregations regularly of 100+ in the morning, and 50+ in the evening), with others attending online via the livestream. People attending include both Christians and non-Christians who enjoy the friendship and support of the church community. Frequently visitors comment that it is a very friendly and welcoming church, and that they are amazed to see such a good cross-section of people from all ages. Sunday School is run during the morning service.

Youth groups – we run regular meetings for young people, to enable them to explore more about the Christian faith, develop positive friendships, and support them as they face life's big issues. We currently run two groups: one group aimed at teenagers, and a Kids Club aimed particularly at providing a safe and supportive environment for children in school years 1-6 from the community.

Men's and Women's groups – our Men's Group and Women's Group provide the opportunity for all ages to meet together. These have included speakers from a



variety of walks of life, and continue to prove to be a source of great encouragement and support to those who attend.

E-tots – We have a weekly term time toddler group for parents/carers to meet up and attend with their young children.

Knit and Natter meet once a week and is open to all to come along and knit together and chat. The group provides an opportunity for some older people who might not otherwise engage much with the community to get out and make contact with others in their area.

Home Groups & Prayer meetings – home groups meet twice each month, operating as smaller friendship or support groups; these provide additional opportunities for people to get to know and support each other. Prayer is an important part of the Christian faith, and our fortnightly prayer meetings provide the opportunity for people to practice their faith and worship together in this way, as we pray for the needs of those in the church, our community, and the wider world. The prayer meeting is run as a hybrid meeting (in-person and on Zoom) so that those who have caring commitments or are unwell/unable to attend in-person for other reasons can still participate in the meeting.

Pastoral support – a number of our leaders and members are involved in visiting older people, or those who are unwell, in their homes, care-homes, and in hospital to provide friendship, support and encouragement.

Pastoral team – we have continued to employ a full-time Pastor and an assistant Pastor, to lead the pastoral work. This has enabled us to extend our activities, particularly in our Youth Work and pastoral support, as well as provide training and development support for the assistant to grow in their gifts and experience.

Administrative support – we have continued to employ an Administrator to co-ordinate our varied activities, and this has continued to be highly positive, enabling the pastoral team to focus more of their time on pastoral support and so enabling us to be more efficient and effective in our use of time and resources.

Church support teams – we are privileged to have a number of church members able to lead and teach in church services, and our church support team regularly goes out to smaller churches in the surrounding villages that do not have the funds or resources to support their own Pastors or Ministers.

School's support – we provide a team of volunteers who are invited by our local primary schools on a weekly basis to conduct school assemblies. This continues to be in great demand, with strong links developed with local schools. Often the assemblies have been recorded and provided as a video resource for schools to use in classes.

Community engagement and outreach – we have hosted a wide range of activities and meetings to encourage and enable people in our community to easily engage



with our church. These have included activities such as a Quiz Night, Craft Evenings, Community Christmas Carol services and carol singing in the local areas. Our Community Open Day and 'Craft in the Park' event at our local park were unable to take place due to the pandemic but these will restart this year.

Other community involvement – we encourage our members to be active in contributing to the life of the wider community; we have, for example, church members who are active in Rotary Club, as governors of our local schools, volunteering in schools, and active in other charities.

Contribution by church members

While the church does employ two full time workers (our Pastor and an assistant Pastor) and part-time administrator, it would not be possible to accomplish all the above without the hard work and service of all the members who give so much time and effort voluntarily in support of our aims and objectives.



Financial review

Reserves Policy

The trustees have reviewed the reserves of the charity. Our unrestricted funds currently are sufficient to cover 5 month's operating costs of the church, excluding further giving. Our aim is to have unrestricted funds to meet 3 month's operating costs of the church.

Principle source of funds

The charities main source of income is giving from regular attendees and members of the church. Giving has been generous, and has enabled us to maintain our investment in areas of ministry and activities. Even during the pandemic, numbers attending / linking with church continues to grow, and it would seem reasonable to expect that giving will continue to increase. While we remain cautiously optimistic, we continue to review income and expense on a regular basis, and adjust as required.

Mortgage

We have a mortgage which enabled us to purchase our premises, and we continue with monthly repayments as planned.

Investment Policy and Objectives

The charity has no long-term investments. Our cash reserves are held in current and deposit accounts.

Future plans

We intend to continue to pursue our aims and objectives through our current activities, and to also look for further activities and opportunities to exercise these, as funds allow.

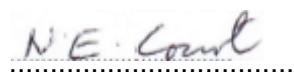
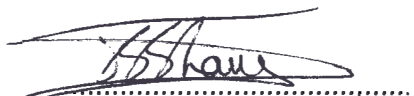


Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Pastor Spencer Shaw

Mr Nicholas Court

Position

Chairman

Trustee

Date

19th December 2022

19th December 2022

Independent examiner's report to the trustees of Emmanuel Evangelical Church Chippenham

I report to the trustees on my examination of the accounts of Emmanuel Evangelical Church Chippenham for the year ended 31 March 2022, which are attached to this report on pages 1 to 40.

Responsibilities and basis of report

As the charity trustees of Emmanuel Evangelical Church Chippenham, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Emmanuel Evangelical Church Chippenham's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Emmanuel Evangelical Church Chippenham as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Heather Locke, FCA
3 Lipman Way
Malmesbury
SN16 9FH

19 January 2024



Emmanuel Evangelical Church Chippenham		Charity No (if any)	1126481
Annual accounts for the period			
Period start date	01/04/2021	To	Period end date 31/03/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	149,843	-	-	149,843	185,817
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	105	-	-	105	114
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	701	-	701	3,071
Total	S07	149,948	701	-	150,649	189,002
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	137,636	217	-	137,854	133,033
Separate material item of expense	S10	-	-	-	-	-
Other	S11	8,157	11,304	-	19,462	21,238
Total	S12	145,794	11,522	-	157,315	154,271
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	4,154	- 10,820	-	- 6,666	34,730
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	4,154	- 10,820	-	- 6,666	34,730
Transfers between funds	S16	-	-	-	-	-
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	4,154	- 10,820	-	- 6,666	34,730
Reconciliation of funds:						
Total funds brought forward	S21	63,983	370,923	-	434,905	400,175
Total funds carried forward	S22	68,137	360,102	-	428,239	434,905

Section B Balance sheet

		Guidance Notes						
			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year	
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
Fixed assets								
Intangible assets	(Note 15)	B01	-	-	-	-	-	
Tangible assets	(Note 14)	B02	213,989	351,683	-	565,672	571,841	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
<i>Total fixed assets</i>		B05	213,989	351,683	-	565,672	571,841	
Current assets								
Stocks	(Note 18)	B06	-	-	-	-	-	
Debtors	(Note 19)	B07	10,766	-	-	10,766	10,598	
Investments	(Note 17.4)	B08	-	-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	46,741	8,419	-	55,160	61,206	
<i>Total current assets</i>		B10	57,507	8,419	-	65,926	71,805	
Creditors: amounts falling due within one year								
(Note 20)		B11	28,582	-	-	28,582	5,691	
<i>Net current assets/(liabilities)</i>			B12	28,924	8,419	-	37,343	66,114
<i>Total assets less current liabilities</i>			B13	242,913	360,103	-	603,015	637,955
Creditors: amounts falling due after one year								
(Note 20)		B14	174,776	-	-	174,776	203,049	
Provisions for liabilities		B15	-	-	-	-	-	
<i>Total net assets or liabilities</i>			B16	68,136	360,103	-	428,239	434,906
Funds of the Charity								
Endowment funds	(Note 27)	B17			-	-	-	
Restricted income funds	(Note 27)	B18		360,103		360,103	370,923	
Unrestricted funds		B19	68,136			68,136	63,983	
Revaluation reserve		B20				-		
<i>Total funds</i>		B21	68,136	360,103	-	428,239	434,906	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
<i>W. J. Brown</i>	WILLIAM BROWN	19/01/2024

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

Note 1 Basis of preparation (cont)

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

Note 1 Basis of preparation (cont)

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
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Yes	No	N/a																		
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Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		

Note 2 Accounting policies (cont)

2.2 INCOME (cont)

Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.			✓
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
			✓	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

Note 2 Accounting policies (cont)
2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
✓		
Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a
✓		

Note 2 Accounting policies (cont)

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£50
	They are valued at cost.	
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	
Heritage assets	They are valued at cost.	
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	
Investments	They are valued at cost.	
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	
Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	
Debtors	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	
Current asset investments	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	
	They are valued at fair value except where they qualify as basic financial instruments.	

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	122,542	-	-	122,542	140,236
	Gift Aid	26,554	-	-	26,554	27,114
	Legacies	-	-	-	-	17,990
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	747	-	-	747	477
	Total	149,843	-	-	149,843	185,817
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	105	-	-	105	114
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	105	-	-	105	114
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	701	-	701	3,071
	Total	-	701	-	701	3,071
TOTAL INCOME		149,948	701	-	150,649	189,002

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Gifts of £350 (together with associated Gift Aid of £88) and legacy of £6,000, both of which were restricted for premises refurbishment. There was also a £550 restricted gift towards a new laptop.
£3,071 of other income was restricted as this related to amounts received in relation to ancillary activities or specific donations that were passed onto other organisations or individuals.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-
	Incurred seeking legacies	-	-	-	-
	Incurred seeking grants	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-
	Staging fundraising events	-	-	-	-
	Fundraising agents	-	-	-	-
	Operating charity shops	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-
	Database development costs	-	-	-	-
	Other trading activities	-	-	-	-
	Investment management costs:	-	-	-	-
	Portfolio management costs	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-
	Investment administration costs	-	-	-	-
	Intellectual property licencing costs	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-
	Total expenditure on raising funds	-	-	-	-
Expenditure on charitable activities	Staff Costs	90,702	-	90,702	86,188
	Other Running Costs	20,194	217	20,411	18,925
	Grants Paid	18,500	-	18,500	17,000
	Mortgage Interest	8,240	-	8,240	10,920
	Total expenditure on charitable activities	137,636	217	137,854	133,033
Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other	Depreciation	8,157	10,588	18,745	18,182
	Ancillary Activities	-	716	716	3,056
		-	-	-	-
		-	-	-	-
	Total other expenditure	8,157	11,304	19,462	21,238
TOTAL EXPENDITURE		145,794	11,522	157,315	154,271

Other information:

Analysis of expenditure on charitable activities

Activity or programme		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
		£	£	£	£	£
Activity 1	Evangelical Church	119,354	18,500		137,854	133,033
Activity 2						
Other						
Total		119,354	18,500		137,854	133,033

Prior year expenditure on charitable activities can be analysed as follows:

£116,033 on activities undertaken directly (including £10,920 mortgage interest on main property) and £17,000 grant funding of other organisations activities.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
100	100
0	0
0	0
100	0

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
79,822	75,781
-	-
7,884	7,556
-	-
87,706	83,337

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 11

Paid employees (cont)

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£7,884

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All amounts are included in the sole core charitable activity undertaken and deducted from unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

N/A

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

N/A

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to support mission activities	18,500	-	-	18,500
Total	18,500	-	-	18,500

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

Please provide details of charity's URL.

No

Provide details below

Names of institution	Purpose	Total amount of grants paid £
UFM	Donations to Fund Work	10,350
UFM - Mercy Air	Donations to Fund Work	4,400
Passion for Life	Donations to Fund Work	1,000
Christian Institute	Donations to Fund Work	1,000
South West Gospel Partnership	Donations to Fund Work	576
Contagious	Donations to Fund Work	424
Christian Camps in Wales (CCIW)	Donations to Fund Work	250
The Evangelical Movement of Wales	Donations to Fund Work	250
United Beach Mission	Donations to Fund Work	250
Total grants to institutions in reporting period		18,500
Other unanalysed grants		-
TOTAL GRANTS PAID		18,500

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	620,706	-	-	57,679	678,385
Additions	8,678	-	-	3,898	12,576
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	629,384	-	-	61,577	690,961

14.2 Depreciation and impairments

**Basis	SL			SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate	50 years / 2%			10 years / 10%		
At beginning of the year	80,557	-	-	25,987	106,544	
Disposals	-	-	-	-	-	
Depreciation	12,588	-	-	6,157	18,745	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	93,145	-	-	32,144	125,289	

14.3 Net book value

Net book value at the beginning of the year	540,149	-	-	31,692	571,841
Net book value at the end of the year	536,239	-	-	29,433	565,672

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	N/A
the name of independent valuer, if applicable	N/A
the methods applied and significant assumptions	N/A
the carrying amount that would have been recognised had the assets been carried under the cost model.	N/A

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Nil

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Nil

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Premises book value of £536,239 is security for the associated mortgage.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB =

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

--

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis					Straight Line ("SL") or Reducing Balance
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add(deduct): transfer in(out) in the period	-	-	-	-	-	-
Add(deduct): net gain(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Description	This year £	Last year £
Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).		
Total		

Description	This year £	Last year £
Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).		
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg, terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
3,150	3,150
7,616	7,448
Total 10,766	10,598

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	28,271	5,391	174,776	203,049
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	311	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	28,582	5,691	174,776	203,049

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Financial Instruments include:

- A mortgage payable in fixed installment. Interest rate was 5.5% and the term expires in January 2045. In January 2021 the interest rate was re-negotiated to 3.95% although the term remains unchanged.

Other financial instruments comprise:

- Short term debtors due from HMRC and a Rental deposit held by a commercial landlord
 - Cash held at the bank in current or deposit accounts
 - Unsecured loans due to individuals bearing no interest and with no fixed repayment date (although these were all repaid during the prior year).

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

The mortgage is secured on the main church premises (see note 14).

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
55,160	61,206
-	-
55,160	61,206

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

For debtors from HMRC credit risk is considered negligible. For rental deposits, there is some credit risk but these are all held with commercial landlords who are subject to regulation that requires them to separate client funds.

Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

£22,500 of additional capital repayments have been made on the mortgage during the year ended 31 March 2023.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Interest payable during the next financial year will be lower than it would have been had the capital repayments not been made. The additional amount of the capital repaid during the year to 31 March 2023 has been included within 'Creditors : amounts falling due within one year' in these accounts.

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	362,682	-	(10,595)	-	-	352,087
Miscellaneous Restricted Funds	R	Sundry historical funds	78	701	(714)	-	-	65
General	U	All other expenditure	63,983	149,948	(145,794)	-	-	68,137
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
Fixtures and Fittings Fund	R	For purchase of a new piano / laptop	1,912	-	(212)	-	-	1,700
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			434,905	150,649	- 157,315	-	-	428,239

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Premises	R	For Premises Refurbishment (mainly Kitchen)	366,288	6,438	(10,044)	-	-	362,682
Miscellaneous Restricted Funds	R	Sundry historical funds	65	3,071	(3,058)	-	-	78
General	U	All other expenditure	25,998	178,943	(140,958)	-	-	63,983
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
Fixtures and Fittings Fund	R	For purchase of a new piano / laptop	1,574	550	(212)	-	-	1,912
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			400,175	189,002	- 154,272	-	-	434,905

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE (see note 29)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Related party transactions (Note 28)

Spencer Shaw, who is a Trustee, receives payments for his services as Pastor to the church and the work that his wife undertakes enabling and supporting his ministry. These payments, none of which are in relation to Spencer's role as Trustee, amounted to £40,956 (£41,344 for the prior year).

The charity also contributed £4,152 (£4,152 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £608 (£237 for the prior year).

The remaining expenses include a contribution to his home office, based on 50% of the relevant bills together with any incremental costs, along with reimbursement for attendance at various conferences and the purchase of books.