



Registered charity number 1126481

# **Emmanuel Evangelical Church Chippenham**

**Trustees Annual Report  
for year ending 31<sup>st</sup> March 2023**



## 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 Raymond Michael Jones	Treasurer	
Mr Nicholas Court	Secretary	
Mr William Brown		
Mr Marc Thomas		
Mr David Evans		Started 19.01.2023

## 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, Curry Night, Community Christmas Carol services and carol singing in the local areas, as well as a Community Open Day and 'Craft in the Park' event at our local park.

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.

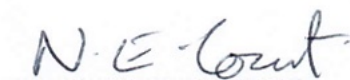


## Declaration

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

27<sup>th</sup> November 2023

27<sup>th</sup> November 2023

## **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 2023, 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

18 May 2024





Emmanuel Evangelical Church Chippenham			Charity No (if any)	1126481
Annual accounts for the period				
Period start date	01/04/2022	To	Period end date	31/03/2023

## Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations and legacies	S01	169,085	13,650	-	182,735	149,843
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	132	-	-	132	105
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	663	-	663	701
<b>Total</b>	S07	169,217	14,313	-	183,530	150,649
<b>Resources expended (Note 6)</b>						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	147,859	-	-	147,859	137,854
Separate material item of expense	S10	-	-	-	-	-
Other	S11	18,913	728	-	19,641	19,462
<b>Total</b>	S12	166,772	728	-	167,500	157,315
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	2,445	13,585	-	16,030	(6,666)
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	2,445	13,585	-	16,030	(6,666)
<b>Transfers between funds</b>	S16	-	-	-	-	-
	S17	13,571	(13,571)	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	16,016	14	-	16,030	(6,666)
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	419,820	8,419	-	428,239	434,905
<b>Total funds carried forward</b>	S22	435,836	8,433	-	444,269	428,239

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	548,434	-	-	548,434	565,672
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	548,434	-	-	548,434	565,672
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	11,291	-	-	11,291	10,766
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	51,222	8,433	-	59,655	55,160
<b>Total current assets</b>		B10	62,513	8,433	-	70,946	65,926
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	3,974	-	-	3,974	28,582
<b>Net current assets/(liabilities)</b>		B12	58,539	8,433	-	66,972	37,343
<b>Total assets less current liabilities</b>		B13	606,973	8,433	-	615,406	603,015
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	171,137	-	-	171,137	174,776
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	435,836	8,433	-	444,269	428,239
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17			-	-	-
Restricted income funds	(Note 27)	B18		8,433		8,433	8,419
Unrestricted funds		B19	435,836			435,836	419,820
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	435,836	8,433	-	444,269	428,239

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

Signature	Print Name	Date of approval dd/mm/yyyy
	J. S. SHAW	18/5/2024



## 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\* 

✓
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 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\* 

✓
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 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.\*

✓
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\* -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="" 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="" 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:**

<p><b>(i) the nature of the prior period error;</b></p>	<p>Historically various fixed assets including the main church premises (to the extent they were purchased with restricted funds) were recorded as restricted assets in the accounts and the associated depreciation was recorded against restricted funds.</p> <p>As the obligation to use the funds for the purchase of the relevant asset has been satisfied by the purchase of the relevant asset, the funds are no longer restricted and hence all such assets should have been classed as unrestricted, with a corresponding transfer from restricted to unrestricted funds being made for the amount of the gift, at the point the asset was purchased. This treatment is in accordance with paragraph 2.12 of the Charities SORP.</p> <p>As a result this error has been corrected as a prior year adjustment given its size and nature.</p>
<p><b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b></p>	<p>The impact is to reclassify £351,683 of fixed assets from restricted to unrestricted as at 31st March 2022.</p>
<p><b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b></p>	<p>The impact is to reclassify £358,958 of fixed assets from restricted to unrestricted as at 1st April 2021.</p>

## 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		
Adjustments:		

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	
Adjustments:	

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	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	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). 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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <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**

<b>Liability recognition</b>	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.
<b>Governance and support costs</b>	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.
<b>Grants with performance conditions</b>	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.
<b>Grants payable without performance conditions</b>	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.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	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
<b>Basic financial instruments</b>	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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
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"/>
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"/>
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"/>



## 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.

Yes	No	N/a
✓		

## 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

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

## Heritage assets

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.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

## Investments

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.

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

## Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		✓

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.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

## Debtors

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.

Yes	No	N/a
✓		

## Current asset investments

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.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

--

## Note 3

## Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	135,966	11,120	-	147,086	122,542
	Gift Aid	27,774	2,530	-	30,304	26,554
	Legacies	3,769	-	-	3,769	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	1,576	-	-	1,576	747
	<b>Total</b>	<b>169,085</b>	<b>13,650</b>	<b>-</b>	<b>182,735</b>	<b>149,843</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	132	-	-	132	105
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>105</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	663	-	663	701
	<b>Total</b>	<b>-</b>	<b>663</b>	<b>-</b>	<b>663</b>	<b>701</b>
<b>TOTAL INCOME</b>		<b>169,217</b>	<b>14,313</b>	<b>-</b>	<b>183,530</b>	<b>150,649</b>

## Other information:

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

£701 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**

Seconded staff  
Use of property  
Other

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

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 £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
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	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
Staff Costs	96,935	-	-	96,935	90,702
Other Running Costs	24,381	-	-	24,381	20,411
Grants Paid	16,500	-	-	16,500	18,500
Mortgage Interest	10,043	-	-	10,043	8,240
<b>Total expenditure on charitable activities</b>	147,859	-	-	147,859	137,854
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other</b>					
Depreciation	18,913	-	-	18,913	18,745
Ancillary Activities	-	728	-	728	716
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	18,913	728	-	19,641	19,462
<b>TOTAL EXPENDITURE</b>	166,772	728	-	167,500	157,315

## 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	131,359	16,500	0	147,859	137,854
Activity 2						
Other						
<b>Total</b>		131,359	16,500	0	147,859	137,854

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

£119,354 on activities undertaken directly (including £8,240 mortgage interest on main property) and £18,500 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	-	-		-	-	
<b>Total</b>	-	-		-	-	

*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 £
0	0
0	0
0	0
0	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 £
84,653	79,822
-	-
8,315	7,884
-	-
92,968	87,706

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

See notes 28 and 29

## 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

£8,315

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	16,500	-	-	16,500
<b>Total</b>	<b>16,500</b>	<b>-</b>	<b>-</b>	<b>16,500</b>

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	6,900
UFM - Mercy Air	Donations to Fund Work	2,400
UFM - Turkish Earthquake	Donations to Fund Work	1,890
UFM - Warmth for Ukraine	Donations to Fund Work	1,000
Christian Institute	Donations to Fund Work	1,000
South West Gospel Partnership	Donations to Fund Work	576
United Beach Mission	Donations to Fund Work	570
Contagious Camps	Donations to Fund Work	424
Open Doors Mission	Donations to Fund Work	300
New Tribes Mission	Donations to Fund Work	300
London City Mission	Donations to Fund Work	300
Christian Camps in Wales (CCIW)	Donations to Fund Work	270
The Evangelical Movement of Wales	Donations to Fund Work	270
<b>Total grants to institutions in reporting period</b>		<b>16,200</b>
<b>Other unanalysed grants</b>		<b>300</b>
<b>TOTAL GRANTS PAID</b>		<b>16,500</b>



## 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	629,384	-	-	61,577	690,961
Additions	-	-	-	1,675	1,675
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	629,384	-	-	63,252	692,636

## 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	93,145	-	-	32,144	125,289	
Disposals	-	-	-	-	-	
Depreciation	12,588	-	-	6,325	18,913	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	105,733	-	-	38,469	144,202	

## 14.3 Net book value

Net book value at the beginning of the year	536,239	-	-	29,433	565,672
Net book value at the end of the year	523,651	-	-	24,783	548,434

## 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 £523,651 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 = 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.

**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.

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

(vi) 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.

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 ("6L") 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 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-



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 benefiting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessional loans

Description	This year £	Last year £
Amount of concessional 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 concessional 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 concessional 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	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

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
8,141	7,616
<b>Total</b> 11,291	10,766

*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
£	£
-	-
-	-
-	-
-	-
<b>Total</b> -	-

**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	3,639	28,271	171,137	174,776
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	335	311	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>3,974</b>	<b>28,582</b>	<b>171,137</b>	<b>174,776</b>

**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**

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

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

**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).

--

**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.

--

**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 instalments, the term of which expires in January 2045. The interest rate had been 3.95% since January 2021 but during the current year the rate steadily increased finally reaching 6.15% by the end of the year. The effect of the increased rates was mitigated due to capital repayments of £23,500 made during the year (£13,500 of which was gifted by individuals to be used for this purpose). The interest rate on the mortgage has continued to rise after the year end and is currently 6.8%.

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

**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 £
-	-
-	-
59,655	55,160
-	-
59,655	55,160

**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

N/A

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

N/A



# Section C Notes to the accounts (cont)

## 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 (Restated - see note 1)	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Premises	R	For Premises Refurbishment (mainly Kitchen)	2,104	13,650	-	(13,571)	-	2,183
Miscellaneous Restricted Funds	R	Sundry historical funds	65	663	(728)	-	-	-
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
General	U	All other expenditure	419,820	169,217	(166,772)	13,571	-	435,836
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		<b>Total Funds</b>	<b>428,239</b>	<b>183,530</b>	<b>(167,500)</b>	<b>-</b>	<b>-</b>	<b>444,269</b>

# Section C Notes to the accounts (cont)

## 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 (Restated - see note 1) £	Income £	Expenditure (Restated - see note 1) £	Transfers (Restated - see note 1) £	Gains and losses £	Fund balances carried forward (Restated - see note 1) £
Premises	R	For Premises Refurbishment (mainly Kitchen)	5,635	-	(217)	(3,314)	-	2,104
Miscellaneous Restricted Funds	R	Sundry historical funds	80	701	(716)	-	-	65
Trainee	R	For expenditure on a ministry trainee	6,250	-	-	-	-	6,250
General	U	All other expenditure	422,940	149,948	(156,382)	3,314	-	419,820
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			<b>434,905</b>	<b>150,649</b>	<b>(157,315)</b>	<b>-</b>	<b>-</b>	<b>428,239</b>

## 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	<p>Transfers between restricted and unrestricted funds represent where income restricted in its use has been to either purchase tangible assets or to reduce mortgage liabilities.</p> <p>The transfer in the current year is £13,500 of capital payments into the mortgage from gifts given for this purpose, together with the purchase of kitchen equipment amounting to £71.</p> <p>Transfers in the prior year related to the purchase of a dishwasher and a number of other smaller items of kitchen equipment.</p>	
Between endowment and restricted funds	N/A	
Between endowment and unrestricted funds	N/A	

## 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):		
<b>TOTAL</b>		

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.

N/A

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

N/A



**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 £43,204 (£40,956 for the prior year).

The charity also contributed £4,295 (£4,152 for the prior year) towards a pension for him and paid mileage expenses at 45p per mile amounting to £806 (£608 for the prior year).

In addition £1,736 (£1,055 for the prior year) of expenses were paid which include a contribution to his home office (based on 50% of the relevant bills together with any incremental costs) together with reimbursement for attendance at various conferences and the purchase of books.