

The Registered Company Number is:- 06778172

The Charity Registration Number is:- 1129217

**Christ Church Ewell**

**Report and Accounts**

**31 December 2023**

<b>Contents</b>	<b>Page</b>
<b>Trustees' Annual Report</b>	<b>1</b>
<b>Statement of directors' &amp; trustees' responsibilities</b>	<b>5</b>
<b>Independent Examiner's Report</b>	<b>8</b>
 <b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	9
Movements in funds	10
Summary of Funds	11
Income and Expenditure account	12
 <b>Balance sheet</b>	<b>13</b>
<b>Notes to the accounts</b>	<b>14</b>

## **Trustees Annual Report for the year ended 31 December 2023**

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

### **Reference and administrative details**

#### ***Administrative details***

The legal name of the charity is Christ Church Ewell.

The charity is registered in England & Wales with charity number 1129217.

The charity is constituted as a company limited by guarantee, registered under the relevant Companies Acts, and its governing document is a Memorandum and Articles of Association under company legislation.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

#### ***Contact details***

Cheam Road  
Ewell, Epsom  
Surrey, KT17 1AD  
Telephone 020 8393 0568

The registered address office of the charity for Companies Act purposes is the same as the operating address shown above.

#### ***Trustees***

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year.

Deborah Hillman  
Julian Hillman  
Anthony Neal (resigned 15 February 2024)  
Valerie Neal (resigned 15 February 2024)

All the trustees are also members of the charity.

## **Trustees Annual Report for the year ended 31 December 2023 (continued)**

### **Objectives and activities**

#### ***Principle objectives***

The objectives of the charity are as follows:

- To advance the Christian religion, in particular in the county of Surrey and, at the discretion of the Trustees, elsewhere in the UK or the world
- To relieve persons who are in conditions of need, hardship, or distress, or who are aged or sick, in particular in the county of Surrey and, at the discretion of the Trustees, elsewhere in the UK or the world
- To advance education in particular in the county of Surrey and, at the discretion of the Trustees elsewhere in the UK or the world
- To engage in such other charitable activities of benefit to the community as the Trustees may, from time to time, think fit.

These are carried out by means of the following activities:

- Weekly worship, preaching and teaching services
- Regular Growth Groups for fellowship, study and prayer
- Regular parent & toddler, youth and childrens groups
- Regular events for people in the local community
- Regular participation in activities in the local community

In pursuit of its objects, the charity offers the range of services specified above, with activities principally located in the charity's premises. In addition to the worship, educational and pastoral activities that it delivers directly, the charity has also given funds to UK and overseas not for profit organisations, including the following:

- The Message Trust (mission activities in South Africa) (£4,200)
- Creative Communications Trust (mission activities in Moldova) (£1,083)
- Friends of Smyrna (mission activities in India) (£882)
- The Good Company (local support activities) (£934)
- Release International (global mission activities) (£882)
- Langham Partnership (global activities) (£882)

In planning our activities for the year, the Trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable people to live out their faith as part of their community, at home or at work through worship, prayer, Bible study, fellowship and service, applying the Gospel to the whole of life and developing knowledge and trust in Jesus, and encouraging pastoral care among those who come to church.

## **Trustees Annual Report for the year ended 31 December 2023 (continued)**

### ***Main achievements***

During the year, Christ Church Ewell performed well against objectives and achieved the following:

*- Regular activities have continued throughout the period, with the following results*

We have seen new people join the church at our weekly Sunday worship, some coming to faith for the first time and some becoming new active members in Growth Groups.

A new day-time Growth Group was launched in October 2023.

Prayer meetings have grown in attendance - particularly on Fridays.

We held two adult baptism services in April and September.

Youth Work for teenagers (Seekers) and primary age kids (JAM) has continued to have a positive impact through Bible studies and social activities.

*We have continued to host and support community activities, courses and meetings which also involve church members, with the following results:*

We saw a growth in attendance at our weekly Wednesday 'Coffee Drop In' which particularly helps those struggling with loneliness. This activity was later enhanced in 2023 to include some Christian teaching, a craft table and free thermal items (as a registered warm hub) and we served home-made soup to visitors during the colder months.

The weekly Thursday Toddler Group and the monthly Dads and Toddler groups both saw rises in attendance with new people joining.

We ran three Alpha courses covering the basics of Christianity and these were regularly attended by groups including people from the community

Community events were well attended. Many of these included either some Christian teaching or sign-posted to an upcoming outreach event. Community events we ran included: Quiz nights, Easter crafts, curry night with a guest speaker, two apologetics evenings, a community BBQ, a fun afternoon, a Macmillan morning, Christmas crafts and a Carol service

'Chat & Tea' for retirees in the community has attracted some new faces.

Teaching Bible stories through drama in assemblies and lessons has been appreciated by local schools through our connection with 'Open the Book' and 'Spinnaker'.

'Urban Saints Ewell' has continued to disciple local youth on Friday nights

Our online presence has raised our profile in the local community with a regularly updated You-Tube channel, Instagram, Facebook page and Website.

*Routine maintenance of the premises to facilitate on-going activities has continued and included:*

a new roof was installed to our larger youth hut in August

## **Trustees Annual Report for the year ended 31 December 2023 (continued)**

### ***Fundraising activities***

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. The charity received a large one-off gift in the year, designated toward a building project, and allocated to restricted reserves.

There have been no fundraising activities.

### ***Impact statement***

The charity has continued to organise and host activities which serve all age groups in the local community, ranging from young children all the way through to the elderly.

### **Structure, governance and management of the charity**

The policy for finding new trustees, as and when appropriate, is that they should be recruited from the active membership of the church, with due care taken to identify individuals with the requisite skills and abilities to carry out the necessary oversight and execution roles. Candidates to become new trustees, are interviewed by the existing trustees, who may propose candidates for election by the members.

Trustees receive no payment for their services, though they may claim reimbursement for duly receipted and documented purchases made on behalf of the charity, e.g. food, equipment, consumables (batteries, stationery, etc.).

### **Structure, governance and management of the charity (continued)**

The charity is governed by its Trustee Directors, operating through regular board and management meetings.

The charity has no responsibilities for, nor is it answerable to, any other organisations.

During 2023 Christ Church Ewell employed a Pastor. (as at 31.12.23 total staff FTE 1: 2022 1)

## Trustees Annual Report for the year ended 31 December 2023 (continued)

### Financial review

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2023	2022
	£	£
Net income	<u>-14,569</u>	<u>4,525</u>
Unrestricted Revenue Funds available for the general purposes of the charity	177,423	191,993
Designated Revenue Funds	2,054	2,054
Designated Fixed Asset Funds	<u>561,037</u>	<u>561,037</u>
<b>Total Unrestricted Funds</b>	<b><u>740,514</u></b>	<b><u>755,084</u></b>
<b>Total restricted funds</b>	<b>15,000</b>	<b>0</b>
<b>Total Funds</b>	<b><u>755,514</u></b>	<b><u>755,084</u></b>

The trustees consider the financial performance by the charity during the year to have been satisfactory and broadly in line with expectations for the year. The trustees feel that the financial situation is very similar compared to the end of the previous year and considers that the charity is in a secure position.

### ***Policies on reserves***

The charity maintains cash to cover three to six months of normal expenditure on an on-going basis, depending on the Trustees' expenditure plans and their assessment of risk to the stability of donation income.

### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### **Details of The Independent Examiner**

Helen Kyle BSC ACA

Chartered Accountant

Rose Cottage, 5 Green Street, Lower Sunbury, Middlesex, TW16 6RE

## **Trustees Annual Report for the year ended 31 December 2023 (continued)**

### **Statement of Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirements in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRSE SORP 2015.

In particular the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business, and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**Trustees Annual Report for the year ended 31 December 2023 (continued)**

**Statement of Directors' and Trustees' Responsibilities (continued)**

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

The financial statements are set out on pages 9 to 25.

The financial statements have been prepared by implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015. These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 15 February 2024.

A handwritten signature in black ink, consisting of a stylized 'J' followed by a long horizontal stroke.

**JULIAN HILLMAN**  
Director and Trustee

## **Independent Examiner's Report to the Trustees of Christ Church Ewell**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 25.

### ***Respective responsibilities of trustees and examiner***

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment Act 2005 and the Charities Accounts Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

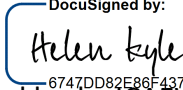
### ***Basis of independent examiner's statement***

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### ***Independent examiner's statement***

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:  
  
Name: Helen Kyle  
Relevant Professional body: ICAEW  
Address: Rose Cottage, 5 Green Street, Lower Sunbury, Middlesex, TW16 6RE  
Date: 31 March 2024

**Statement of Financial Activities for the year ended 31 December 2023**

	<b>SORP Ref</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior year Total Funds</b>
		<b>2023 £</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Income &amp; Endowments</b>					
Donations & Legacies	<b>A1</b>	42,096	-	<b>42,096</b>	71,910
Income from charitable activities	<b>A2</b>	21,458	-	<b>21,458</b>	15,218
Investment income	<b>A4</b>	2,569	-	<b>2,569</b>	202
<b>Total Income</b>	<b>A</b>	<b>66,123</b>	<b>-</b>	<b>66,123</b>	<b>87,330</b>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>B2</b>	80,692	-	<b>80,692</b>	82,804
<b>Total Expenditure</b>	<b>B</b>	<b>80,692</b>	<b>-</b>	<b>80,692</b>	<b>82,804</b>
<b>Net Income for the year</b>	<b>A-B</b>	- 14,569	-	- <b>14,569</b>	4,525
<b>Net Income after transfers</b>	<b>A-B-C</b>	- 14,569	-	- <b>14,569</b>	<b>4,525</b>
<b>Net movement in funds</b>		- 14,569	-	- <b>14,569</b>	<b>4,525</b>
<b>Reconciliation of funds</b>	<b>E</b>				
<b>Total funds brought forward</b>		755,084	-	<b>755,084</b>	750,559
<b>Total funds carried forward</b>		<b>740,515</b>	<b>-</b>	<b>740,515</b>	<b>755,084</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations

**The notes attached on pages 14 to 25 form an integral part of these accounts.**

## Resources applied in the year ended 31 December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as	-14,569	4,525
<b>Net movement in funds</b>	<b>-14,569</b>	<b>4,525</b>

## Movements in revenue and capital funds for the year ended 31 December 2023

### Revenue accumulated funds

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	194,047	-	194,047	189,522
Recognised gains and losses before transfers	- 14,569	-	- 14,569	4,525
	<u>179,477</u>	<u>-</u>	<u>179,477</u>	<u>194,047</u>
From fixed asset funds	-	-	-	-
<b>Closing revenue funds</b>	<b><u>179,477</u></b>	<b><u>-</u></b>	<b><u>179,477</u></b>	<b><u>194,047</u></b>

### Designated revenue funds included in the Unrestricted Funds

	<b>Current year Total Funds</b>	<b>Prior year Total Funds</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
At 1 January	2,054	2,054
Increase in year		0
At 31 December	<u>2,054</u>	<u>2,054</u>

The purposes for which these funds have been designated are described in Note 13 to the accounts.

**The notes attached on pages 14 to 25 form an integral part of these accounts.**

**Fixed Asset funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January	561,037	-	561,037	561,037
New restricted funds		15,000	15,000	
Transfer to revenue funds	-	-	-	-
At 31 December	<b>561,037</b>	<b>15,000</b>	<b>576,037</b>	<b>561,037</b>

The purposes of the transfers to fixed asset funds are described in Note 13 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

**Summary of funds**

	<b>Unrestricted and Designated Funds</b>	<b>Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Revenue accumulated funds	177,423	-	<b>177,423</b>	191,993
Revenue designated funds	2,054	-	<b>2,054</b>	2,054
Restricted Fixed asset Funds		15,000	<b>15,000</b>	-
Unrestricted Fixed asset funds	561,037		<b>561,037</b>	561,037
<b>Total funds</b>	<b>740,514</b>	<b>15,000</b>	<b>755,514</b>	<b>755,084</b>

**The notes attached on pages 14 to 25 form an integral part of these accounts.**

**Income and Expenditure Account for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Income from operations	63,554	87,128
<b>Investment Income</b>		
Interest receivable	2,569	202
<b>Gross income in the year before exceptional items</b>	<u>66,123</u>	<u>87,330</u>
<b>Gross income in the year including exceptional items</b>	<u><b>66,123</b></u>	<u><b>87,330</b></u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	80,692	82,804
Depreciation and amortisation	-	
Governance costs	-	
<b>Total Expenditure in the year</b>	<u><b>80,692</b></u>	<u><b>82,804</b></u>
<b>Net (deficit)/surplus before tax in the financial year</b>	- 14,569	4,525
Tax on surplus on ordinary activities	-	-
<b>Net (deficit)/surplus after tax in the financial year</b>	<u><b>- 14,569</b></u>	<u><b>4,525</b></u>
<b>Retained (deficit)/surplus for the financial year</b>	<u><b>- 14,569</b></u>	<u><b>4,525</b></u>

**All activities derive from continuing operations**

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 25 form an integral part of these accounts.**

**Balance Sheet as at 31 December 2023**

	Notes	SORP Ref	2023 £	2022 £
<b>Fixed assets</b>		<b>A</b>		
Tangible assets	5	<b>A2</b>	561,037	561,037
<b>Current assets</b>		<b>B</b>		
Debtors	6	<b>B2</b>	0	0
Cash at bank and in hand		<b>B4</b>	<u>197,357</u>	<u>194,047</u>
			197,357	194,047
Creditors falling due within one year	7	<b>C1</b>	<u>-2879</u>	<u>0</u>
<b>Net current assets</b>			194,478	194,047
<b>The total net assets of the charity</b>			<u><b>755,515</b></u>	<u><b>755,084</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:

**Unrestricted Funds**

Unrestricted Revenue Funds	11	<b>D3</b>	177,423	191,993
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**Designated Funds**

Designated Revenue Funds	11	<b>D3</b>	2,054	2,054
Restricted Funds	11	<b>D3</b>	15,000	
Designated Fixed Asset Funds	11	<b>D3</b>	<u>561,037</u>	<u>561,037</u>
			578,091	563,091
<b>Total Charity Funds</b>			<u><b>755,514</b></u>	<u><b>755,084</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act. The charity is subject to Independent Examination under charity legislation, and the report is on page 7.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



**JULIAN HILLMAN**

Trustee

**Approved by the board of trustees on 15 February 2024**

**The notes attached on pages 14 to 25 form an integral part of these accounts.**

## Notes to the Accounts for the year ended 31 December 2023

### 1 Accounting policies

#### Policies relating to the production of the accounts

##### *Basis of preparation and accounting convention*

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Similar Entities' (effective January 2015) and 'The FRSE Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRSE SORP 2015 in preference to the previous SORP, the SORP 2015, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### *Following accounting policies in place prior to the SORP 2015*

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies set out below, which it followed prior to the SORP 2015, shall continue to be followed:

*Policies relating to categories of income and income recognition;*

*Policies relating to expenditure on goods and services provided to the charity;*

*Policies relating to assets, liabilities and provisions and other matters.*

#### **Policies relating to categories of income and income recognition.**

##### ***Nature of income***

Gross income represents the value of services provided and voluntary income received.

##### ***Categories of income***

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.



## Notes to the Accounts for the year ended 31 December 2023 (continued)

### 1 Accounting policies (continued)

Income from non-exchange transactions is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

#### *Income recognition*

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivables basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

#### *Income from legacies*

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities.

## Notes to the Accounts for the year ended 31 December 2023 (continued)

### 1 Accounting policies (continued)

**Policies relating to expenditure on goods and services provided to the charity.**

#### ***Recognition of liabilities and expenditure***

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Allocating costs to activities***

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

**Estimation techniques** used in apportioning costs - this is done on a common sense basis.

#### ***Volunteers***

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity, however the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

## Notes to the Accounts for the year ended 31 December 2023 (continued)

### 1 Accounting policies (continued)

#### **Policies relating to assets, liabilities and provisions and other matters.**

##### ***Tangible fixed assets***

Tangible fixed assets are measured using the revaluation method due to the nature of the assets held being largely land and buildings, with a non-material value for plant and machinery.

A regular annual review of the likelihood of asset impairment is undertaken. The basis of the review is to examine the assets in use to establish their continued fair value.

##### ***Accounting for capital grants and fixed asset funds.***

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 5. Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund. Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets. In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

**Notes to the Accounts for the year ended 31 December 2023 (continued)**

**1 Accounting policies (continued)**

Debtors are measured at their recoverable amounts at the balance sheet date.

***Creditors and provisions***

Creditors are recognised and measured in accordance with the requirements of the FRSSE SORP 2015.

***Cash and bank balances***

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

**2 Liability to taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**Notes to the Accounts for the year ended 31 December 2023 (continued)**

**4 Net surplus before tax in the financial year**

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>

The net surplus before tax in the financial year is stated after charging:

Depreciation of owned fixed assets	-	-
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**5 Tangible fixed assets**

	<b>Land &amp; Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
	606,065	46,401	<b>652,466</b>
<b>At 31 December 2023</b>	<b>606,065</b>	<b>46,401</b>	<b>652,466</b>
<b>Depreciation</b>			
At 1 January 2022	72,725	18,704	<b>91,429</b>
Charge for the year	-	-	-
<b>At 31 December 2023</b>	<b>72,725</b>	<b>18,704</b>	<b>91,429</b>
<b>Net book value</b>			
<b>At 31 December 2023</b>	<b>533,340</b>	<b>27,697</b>	<b>561,037</b>
At 31 December 2022	533,340	27,697	<b>561,037</b>

**6 Debtors**

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>

Prepayments and accrued income	-	-
	-	-

**7 Creditors: amounts falling due within one year**

<b>2023</b>	<b>2022</b>
<b>£</b>	<b>£</b>

Accruals	2,879	-
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**Notes to the Accounts for the year ended 31 December 2023 (continued)**

<b>8 Income and Expenditure account summary</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>At 1 January 2023</b>	755,084	750,559
(Deficit)/Surplus after tax for the year	- 14,569	4,525
<b>At 31 December 2023</b>	<b><u>740,515</u></b>	<b><u>755,084</u></b>

**9 No related party transactions**

There were no transactions with related parties in the year.

**10 Tangible fixed assets**

<b>At 31 December 2023</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	-	561,037	-	<b>561,037</b>
Investments at valuation	-	-	-	-
Current Assets	195,303	2,054	-	<b>197,357</b>
Current Liabilities	-	-	-	-
	<b><u>195,303</u></b>	<b><u>563,091</u></b>	<b><u>-</u></b>	<b><u>758,394</u></b>
 <b>At 1 January 2023</b>				
	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	-	561,037	-	<b>561,037</b>
Investments at valuation	-	-	-	-
Current Assets	191,993	2,054	-	<b>194,047</b>
Current Liabilities	-	-	-	-
	<b><u>191,993</u></b>	<b><u>563,091</u></b>	<b><u>-</u></b>	<b><u>755,084</u></b>

**Notes to the Accounts for the year ended 31 December 2023 (continued)**

	<b>Funds brought forward £</b>	<b>Movement in funds (Note 12) £</b>	<b>Transfer between funds £</b>	<b>Funds carried forward £</b>
<b>11 Unrestricted, designated and restricted funds:</b>				
Unrestricted revenue funds	191,993	- 14,569	-	<b>177,423</b>
Designated revenue funds	2,054	-	-	<b>2,054</b>
Designated fixed asset funds	561,037	-	-	<b>561,037</b>
Restricted fixed asset funds	-	15,000		<b>15,000</b>
	<b>755,084</b>	<b>431</b>	<b>-</b>	<b>755,514</b>

**12 Analysis of movement in funds over the year**

	<b>Income £</b>	<b>Expenditure £</b>	<b>Other Gains &amp; Losses £</b>	<b>Movement in Funds £</b>
<b>Unrestricted and designated funds:</b>				
Unrestricted revenue funds	66,123	- 80,692	-	<b>14,569</b>
	<b>66,123</b>	<b>- 80,692</b>	<b>-</b>	<b>- 14,569</b>

**13 Purposes of held funds**

**Unrestricted revenue funds:** These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

**Designated revenue funds:** The designated revenue fund represents funds placed on one side to fund a Toddler Group.

**Designated fixed asset funds:** The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

**Restricted fixed asset funds:** These funds have been received and are being held to put towards a building project which is being considered at this present moment in time.

**14 Ultimate controlling party**

The charity is under the control of its legal members.

**Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2016**

*This analysis is classified by conventional nominal descriptions and not by activity*

**15 Donations and Legacies**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
<b>Donations and gifts from individuals</b>				
Donations under Gift Aid	37,720	-	<b>37,720</b>	68,063
Small donations	1,516	-	<b>1,516</b>	1,347
Donations not under Gift Aid	2,860	-	<b>2,860</b>	2,500
<b>Total</b>	<b>42,096</b>	<b>-</b>	<b>42,096</b>	<b>71,910</b>
<b>Legacies Receivable</b>				
	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>42,096</b>	<b>-</b>	<b>42,096</b>	<b>71,910</b>

A1

**16 Income from charitable activities - Trading Activities**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
<b>Primary purpose and ancillary trading</b>				
Primary purpose trading	3,029	-	<b>3,029</b>	2,248
Letting of property for charitable	1,070	-	<b>1,070</b>	520
Other Charitable Activities	17,359	-	<b>17,359</b>	12,449
<b>Total</b>	<b>21,458</b>	<b>-</b>	<b>21,458</b>	<b>15,218</b>



**Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2016 (continued)**

**17 Total Income from charitable activities**

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	#	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
Total		21,458	-		21,458	15,218
<b>Total</b>	<b>A2</b>	<b>21,458</b>	<b>-</b>		<b>21,458</b>	<b>15,218</b>

**18 Investment Income**

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	#	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
Bank Interest Receivable		2,569	-		2,569	202
<b>Total</b>	<b>A4</b>	<b>2,569</b>	<b>-</b>		<b>2,569</b>	<b>202</b>

**19 Expenditure on Charitable activities - direct spending**

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	#	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
Costs of goods and services		9,341	-		9,341	12,498
<b>Total</b>	<b>B2a</b>	<b>9,341</b>	<b>-</b>		<b>9,341</b>	<b>12,498</b>

**Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2016 (continued)**

**20 Expenditure on Charitable activities - direct costs - Charitable trading**

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	#	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
Costs of goods		9,516	-		9,516	9,464
<b>Total direct spending</b>	<b>B2b</b>	<b>9,516</b>	<b>-</b>		<b>9,516</b>	<b>9,464</b>

**21 Support costs for charitable activities**

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	#	Current year Total Funds 2023 £	Prior year Total Funds 2022 £
<b>Premises &amp; Staff Expenses</b>						
Rates and water charges		308	-		308	141
Light, heat and power		8,085	-		8,085	3,136
Cleaning and waste management		1,760	-		1,760	2,153
Premises repairs and renewals		11,845	-		11,845	18,267
Staffing		38,228	-		38,228	35,808
Property insurance		1,518	-		1,518	1,248
<b>Administrative overheads</b>						
Stationery and printing		-	-		-	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>						
Accountancy fees other		-	-		-	-
Legal fees		-	-		-	-
Other legal or professional		-	-		-	-
<b>Financial costs</b>						
Bank charges		91	-		91	89
Depreciation & Amortisation in t		-	-		-	-
<b>Total support costs</b>	<b>B2d</b>	<b>61,835</b>	<b>-</b>		<b>61,835</b>	<b>60,842</b>

**Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2016 (continued)**

**22 Other Expenditure - Governance costs**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior year Total Funds
		2023 £	2023 £	# 2023 £	2022 £
Independent Examiner's fees		-	-	-	-
Trustee's expenses		-	-	-	-
<b>Total Governance costs</b>	<b>B2e</b>	-	-	-	-

**23 Total Charitable expenditure**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior year Total Funds
		2023 £	2023 £	# 2023 £	2022 £
Total direct spending	<b>B2a</b>	9,341	-	<b>9,341</b>	12,498
Total trading costs	<b>B2b</b>	9,516	-	<b>9,516</b>	9,464
Total support costs	<b>B2d</b>	61,835	-	<b>61,835</b>	60,842
Total Governance costs	<b>B2e</b>	-	-	-	-
<b>Total direct spending</b>	<b>B2</b>	<b>80,692</b>	-	<b>80,692</b>	<b>82,804</b>