

The Registered Company Number is:- 06778172

The Charity Registration Number is:- 1129217

Christ Church Ewell

Report and Accounts

31 December 2024

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Trustees Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, 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)
Emma Williams (appointed 15 February 2024)
Mark Williams (appointed 15 February 2024)

All the trustees are also members of the charity.

Trustees Annual Report for the year ended 31 December 2024 (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) (£478)
- Friends of Smyrna (mission activities in India) (£478)
- The Good Company (local support activities) (£1,207)
- Release International (global mission activities) (£478)

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 2024 (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 2024 (continued)

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued.

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 2024 Christ Church Ewell employed a Pastor. (as at 31.12.24 total staff FTE 1: 2023 1)

Trustees Annual Report for the year ended 31 December 2024 (continued)

Financial review

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2024	2023
	£	£
Net income	<u>-3,119</u>	<u>-14,569</u>
Unrestricted Revenue Funds available for the general purposes of the charity	188,746	177,424
Designated Revenue Funds	2,054	2,054
Designated Fixed Asset Funds	<u>546,596</u>	<u>561,037</u>
Total Unrestricted Funds	<u>737,396</u>	<u>740,515</u>
Total restricted funds	15,000	15,000
Total Funds	<u>752,396</u>	<u>755,515</u>

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

Mary E Ryan FCCA, CertPFS, DChA
Ark Accountancy Limited
56-58 High Street, Ewell, Epsom, Surrey, KT17 1RW

Trustees Annual Report for the year ended 31 December 2024 (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 FRSSE 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 2024 (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 8 to 24.

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 6 February 2025.

A handwritten signature in black ink, appearing to read 'Mark Williams', with a stylized, cursive script.

MARK WILLIAMS
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 2024 which are set out on pages 8 to 24.

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.

Mary E Ryan

Name: Mary E Ryan FCCA, CertPFS, DChA
Company: Ark Accountancy Limited
Address: 56-58 High Street, Ewell, Epsom, Surrey, KT17 1RW
Date: 31 March 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments					
Donations & Legacies	A1	48,050	-	48,050	42,096
Income from charitable activities	A2	33,173	-	33,173	21,458
Investment income	A4	3,404	-	3,404	2,569
Total Income	A	84,627	-	84,627	66,123
Expenditure					
Expenditure on charitable activities	B2	87,746	-	87,746	80,692
Total Expenditure	B	87,746	-	87,746	80,692
Net Income for the year	A-B	- 3,119	-	- 3,119	- 14,569
Net Income after transfers	A-B-C	- 3,119	-	- 3,119	- 14,569
Net movement in funds		- 3,119	-	- 3,119	- 14,569
Reconciliation of funds	E				
Total funds brought forward		755,515	-	755,515	755,084
Total funds carried forward		752,396	-	752,396	755,515

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 24 form an integral part of these accounts.

Resources applied in the year ended 31 December 2024

	2024	2023
	£	£
Funds generated in the year as	-3,119	-14,569
Net movement in funds	-3,119	-14,569

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Current year Total Funds	Prior year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	179,478	-	179,478	194,047
Recognised gains and losses before transfers	- 3,119	-	- 3,119	- 14,569
	<u>176,359</u>	<u>-</u>	<u>176,359</u>	<u>179,478</u>
From fixed asset funds	14,441		14,441	
Closing revenue funds	<u>190,800</u>	<u>-</u>	<u>190,800</u>	<u>179,478</u>

Designated revenue funds included in the Unrestricted Funds

	Current year Total Funds	Prior year Total Funds
	2024	2023
	£	£
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 24 form an integral part of these accounts.

Fixed Asset funds

	Unrestricted Funds	Restricted Funds	Current year Total Funds	Prior year Total Funds
	2024	2024	2024	2023
	£	£	£	£
At 1 January	561,037	15,000	576,037	561,037
New restricted funds		-	-	15,000
Transfer to revenue funds	- 14,441	-	- 14,441	-
At 31 December	<u>546,596</u>	<u>15,000</u>	<u>561,596</u>	<u>576,037</u>

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

	Unrestricted and Designated Funds	Restricted Funds	Current year Total Funds	Prior year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue accumulated funds	188,746	-	188,746	177,424
Revenue designated funds	2,054	-	2,054	2,054
Restricted Fixed asset Funds		15,000	15,000	15,000
Unrestricted Fixed asset funds	546,596		546,596	561,037
Total funds	<u>737,396</u>	<u>15,000</u>	<u>752,396</u>	<u>755,515</u>

The notes attached on pages 14 to 24 form an integral part of these accounts.

Income and Expenditure Account for the year ended 31 December 2024

	2024	2023
	£	£
Income		
Income from operations	81,223	63,554
Investment Income		
Interest receivable	3,404	2,569
Gross income in the year before exceptional items	84,627	66,123
Gross income in the year including exceptional items	84,627	66,123
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	72,584	80,692
Depreciation and amortisation	14,441	
Governance costs	720	
Total Expenditure in the year	87,746	80,692
Net (deficit)/surplus before tax in the financial year	- 3,119	- 14,569
Tax on surplus on ordinary activities	-	-
Net (deficit)/surplus after tax in the financial year	- 3,119	- 14,569
Retained (deficit)/surplus for the financial year	- 3,119	- 14,569

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 24 form an integral part of these accounts.

Balance Sheet as at 31 December 2024

	Notes	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	5	A2	546,596	561,037
Current assets		B		
Debtors	6	B2	11,248	0
Cash at bank and in hand		B4	<u>198,640</u>	<u>197,357</u>
			209,888	197,357
Creditors falling due within one year	7	C1	-4,088	-2,879
Net current assets			205,800	194,478
The total net assets of the charity			<u>752,396</u>	<u>755,515</u>

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

Unrestricted Funds

Unrestricted Revenue Funds	11	D3	188,746	177,424
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Designated Funds

Designated Revenue Funds	11	D3	2,054	2,054
Restricted Funds	11	D3	15,000	15,000
Designated Fixed Asset Funds	11	D3	<u>546,596</u>	<u>561,037</u>
			563,650	578,091

Total Charity Funds

<u>752,396</u>	<u>755,515</u>
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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.

MARK WILLIAMS
Trustee



Approved by the board of trustees on 6 February 2025

The notes attached on pages 14 to 24 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and on the going concern basis.

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.

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.

Notes to the Accounts for the year ended 31 December 2024 (continued)

1 Accounting policies (continued)

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.

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

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 2024 (continued)

1 Accounting policies (continued)

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

Tangible fixed assets

All tangible fixed assets, land and buildings, are stated at cost less depreciation.

Items of less than £2,000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated economic lives

Freehold land and buildings	2% straight line
Plant and machinery	5% straight line

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.

Notes to the Accounts for the year ended 31 December 2024 (continued)

1 Accounting policies (continued)

Accounting for capital grants and fixed asset funds. (continued)

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.

Debtors

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

Creditors and provisions

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 2024 (continued)

4 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:		
Independent reviewer fees	720	
Depreciation of owned fixed assets	<u>14,441</u>	<u>-</u>

5 Tangible fixed assets

	Land & Buildings	Plant & Machinery	Total
	£	£	£
Cost			
	606,065	46,401	652,466
At 31 December 2024	<u>606,065</u>	<u>46,401</u>	<u>652,466</u>
Depreciation			
At 1 January 2024	72,725	18,704	91,429
Charge for the year	12,121	2,320	14,441
At 31 December 2024	<u>84,846</u>	<u>21,024</u>	<u>105,870</u>
Net book value			
At 31 December 2024	<u>521,219</u>	<u>25,377</u>	<u>546,596</u>
At 31 December 2023	533,340	27,697	561,037

6 Debtors

	2024	2023
	£	£
Gift Aid debtor	11,248	-
	<u>11,248</u>	<u>-</u>

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>- 4,088</u>	<u>- 2,879</u>

Notes to the Accounts for the year ended 31 December 2024 (continued)

8 Income and Expenditure account summary	2024	2023
	£	£
At 1 January 2024	740,515	755,084
(Deficit)/Surplus after tax for the year	- 3,119	- 14,569
At 31 December 2024	737,396	740,515

9 No related party transactions

There were no transactions with related parties in the year.

10 Tangible fixed assets

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	546,596	-	546,596
Investments at valuation	-	-	-	-
Current Assets	207,834	2,054	-	209,888
Current Liabilities	- 4,088	-	-	- 4,088
	203,746	548,650	-	752,396
At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	561,037	-	561,037
Investments at valuation	-	-	-	-
Current Assets	195,303	2,054	-	197,357
Current Liabilities	- 2,879	-	-	- 2,879
	192,424	563,091	-	755,515

Notes to the Accounts for the year ended 31 December 2024 (continued)

	Funds brought forward £	Movement in funds (Note 12) £	Transfer between funds £	Funds carried forward £
11 Unrestricted, designated and restricted funds:				
Unrestricted revenue funds	177,423	- 3,119	-	174,304
Designated revenue funds	2,054	-	-	2,054
Designated fixed asset funds	561,037	- 14,441	-	546,596
Restricted fixed asset funds	15,000	-	-	15,000
	755,514	- 17,561	-	737,953

12 Analysis of movement in funds over the year

	Income £	Expenditure £	Other Gains & Losses £	Movement in Funds £
Unrestricted and designated funds:				
Unrestricted revenue funds	84,627	- 87,746	-	3,119
	84,627	- 87,746	-	3,119

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 2024 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 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Donations and gifts from individuals				
Donations under Gift Aid	43,516	-	43,516	37,720
Small donations	1,474	-	1,474	1,516
Donations not under Gift Aid	3,060	-	3,060	2,860
Total	48,050	-	48,050	42,096
Legacies Receivable				
	-	-	-	-
Total	-	-	-	-
Total	48,050	-	48,050	42,096

A1

16 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Primary purpose and ancillary trading				
Primary purpose trading	5,074	-	5,074	3,029
Letting of property for charitable	3,292	-	3,292	1,070
Other Charitable Activities	24,807	-	24,807	17,359
Total	33,173	-	33,173	21,458

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2016 (continued)

17 Total Income from charitable activities

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Total		33,173	-	33,173	21,458
Total	A2	33,173	-	33,173	21,458

18 Investment Income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Bank Interest Receivable		3,404	-	3,404	2,569
Total	A4	3,404	-	3,404	2,569

19 Expenditure on Charitable activities - direct spending

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Costs of goods and services		7,758	-	7,758	9,341
Total	B2a	7,758	-	7,758	9,341

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2016 (continued)

20 Expenditure on Charitable activities - direct costs - Charitable trading

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Costs of goods		8,204	-	8,204	9,516
Total direct spending	B2b	8,204	-	8,204	9,516

21 Support costs for charitable activities

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Premises & Staff Expenses					
Rates and water charges		434	-	434	308
Light, heat and power		10,550	-	10,550	8,085
Cleaning and waste management		1,730	-	1,730	1,760
Premises repairs and renewals		1,915	-	1,915	11,845
Staffing		40,357	-	40,357	38,228
Property insurance		1,541	-	1,541	1,518
Administrative overheads					
Stationery and printing		-	-	-	-
Professional fees paid to advisors other than the auditor or examiner					
Accountancy fees other		-	-	-	-
Legal fees		-	-	-	-
Other legal or professional		-	-	-	-
Financial costs					
Bank charges		97	-	97	91
Depreciation & Amortisation in t		14,441	-	14,441	-
Total support costs	B2d	71,064	-	71,064	61,835

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2016 (continued)

22 Other Expenditure - Governance costs

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Independent Examiner's fees		720	-	720	-
Trustee's expenses		-	-	-	-
Total Governance costs	B2e	720	-	720	-

23 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Total direct spending	B2a	7,758	-	7,758	9,341
Total trading costs	B2b	8,204	-	8,204	9,516
Total support costs	B2d	71,064	-	71,064	61,835
Total Governance costs	B2e	720	-	720	-
Total direct spending	B2	87,746	-	87,746	80,692

24 Staff Costs

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior year Total Funds 2023 £
Wages and salaries		38,828	-	38,828	-
Pension costs		1,629	-	1,629	-
Total direct spending		40,457	-	40,457	-

The average number of staff employed in the year was

No.	No.
1	1