

Charity Registration Number 1131303

City of Refuge Foursquare Gospel Church
Report and Financial Statements
31 August 2022

City of refuge Foursquare Gospel Church

Reference and administrative details

For the year ended 31 August 2022

Status	City of refuge Foursquare Church is an unincorporated organisation registered with the Charity Commission. It is an affiliation of Foursquare Church Great Britain.
Governing document	The organization was constituted under the declaration of Trust Deed dated September 2007.
Address	217 Handsworth Road, Sheffield S13 9BH
Charity number	1131303
Trustees	Rev (Mrs) Abiodun Alabede (Chairman) Mr Titus Abayomi Mrs Bolanle Lamidi Mr Daniel Williams
Bankers	Barclays Bank Plc, City Office Sheffield
Independent Examiner	Olugbenga Coker PhD FCCA FCA

CITY OF REFUGE FOURSQUARE CHURCH

BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2022

Introduction:

City of Refuge Foursquare Church Sheffield is an unincorporated organisation registered with the Charity Commission. [1131303] Constituted under the declaration of Trust Deed dated September 2007. It is affiliated to Foursquare Church Great Britain with the Head office in Luton, Bedfordshire. It was set up to propagate the gospel of Jesus Christ in Sheffield and it's environ.

The organogram of the Charity is first the Board of Trustee who sets out and coordinates Policies, activities and administrative structure for running the Charity. Next is the Church Council which coordinates and sees to all spiritual activities of the Church.

Objective, activities and achievements

The Primary objective of the Charity is the advancement of Christian faith. Our aim is to reveal the Love of God through Jesus Christ all. We also aim to bring relief to the less privileged and needy in our community. We aim to reach out to the aged, the sick and those in condition of hardship or distress in order to protect and preserve their physical and mental wellbeing. We do all these to demonstrate the love of Jesus Christ through our different outreach programs, relevant practical helps, Bible teachings, Seminars, Conferences, Worship and Fellowship. We intend to achieve our objectives through all the above after being appraised by the Church Council.

The Pastor of the Church in person of Rev Mrs Abiodun Alabede, an ordained Minister of Foursquare Church supported by the Church Council and departmental leaders continues to give faithful services to attain the objectives of the Charity.

We thank God that we were able to resume our physical meetings and conferences this year. We still stream our programs live. Some of our weekly programs are still done virtually. The Bible club is now held in the Church, and this has been a blessing to our community. However, we have not been able to resume our Soup Kitchen. We had our AGM in March 2022.

Rev Alabede has been privileged to start a weekly discipleship program with a Prisoner who is still serving his term.

Challenges and landmarks

The economic impact of COVID 19 and the general cost of living crisis affected the financial situation of members. This has impacted the Finance of the Church as shown in the reduction in income.

Future projections

We plan to continue to propagate the gospel of Jesus Christ and continue to demonstrate the love of God through our outreach programs and continue to support our community. We plan to:

- Continue to network with other Christians in our Community
- Hopefully, we will look into more opportunities to expand our Prison Ministry
- Intensify our efforts to spread the gospel of Jesus Christ.

Financial review

The financial statements comply with the new FRS 102 Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015).

During the year under review City of Refuge Foursquare Church received income of £64,204 a decrease of 7% on income received in the previous year (£69,240 in 2021). The charity's overall expenditure in 2022 amounted to £55,857 a 38% increase from the previous year (£40,398 2021). The operating result was a surplus of £8,347 for the year on the general funds (£28,842 in 2021)

Reserves

The Board of Trustees considers that there are sufficient reserves held at the year end to mitigate any downturn in future income. The trustees consider that the charity has adequate resources to continue in operation for the foreseeable future.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the report and the financial statements in accordance with the requirements of the Charity Commission in England and Wales.

We have prepared the financial statements for the year 2022 which give a true and fair view of the state of affairs of the charity the incoming resources and application of resources, including the income and expenditure, of the charity. In preparing these financial statements we have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK Accounting Standards have been followed
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner

The Trustees have re-appointed Dr Olugbenga Coker as Independent Examiner.

Approved by the Board of Trustees on 15 January 2023 and signed on its behalf by:



Rev (Mrs) Abiodun Alabede- Chair Board of Trustees

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

City of Refuge Foursquare Gospel Church

On accounts for the year ended

31 August 2022

Charity no

1131303

Set out on pages

1- 18

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Signed:



Date:

15 January 2023

Name:

Dr Olugbenga Coker FCCA

Address:

1 Holmdale Road, Chislehurst BR7 6BY

	City of Refuge Foursquare Church		Charity No	1131303	
	Annual accounts for the period				
	01.09.21	To	Period end date	31.08.22	
Section A Statement of financial activities					
Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Incoming resources (Note 3)	F01	F02	F03	F04	F05
Income and endowments from:					
Donations and legacies	44,546		-	44,546	43,041
Charitable activities	9,899	-	-	9,899	16,088
Other trading activities	-	-	-	-	-
Investments	-	-		-	-
Separate material item of income	8,400	-	-	8,400	8,530
Other	1,359	-	-	1,359	1,581
Total	64,204	-	-	64,204	69,240
Resources expended (Note 6)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	50,466		-	50,466	30,598
Separate material item of expense	-	-	-	-	-
Other	5,391	-	-	5,391	9,800
Total	55,857	-	-	55,857	40,398
before investment gains/(losses)	8,347	-	-	8,347	28,842
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	8,347	-	-	8,347	28,842
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	8,347	-	-	8,347	28,842
Reconciliation of funds:					
Total funds brought forward	251,106	-	-	251,106	222,264
Total funds carried forward	259,453	-	-	259,453	251,106

Section B Balance sheet					
	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
Fixed assets	F01	F02	F03	F04	F05
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	317,801	-	-	317,801	316,551
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
Total fixed assets	317,801	-	-	317,801	316,551
Current assets					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	-	-	-	-	-
Investments (Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)	48,991	-	-	48,991	79,560
Total current assets	48,991	-	-	48,991	79,560
Creditors: amounts falling due within one year (Note 20)	1,475	-	-	1,475	500
Net current assets/(liabilities)	47,516	-	-	47,516	79,060
Total assets less current liabilities	365,317	-	-	365,317	395,611
Creditors: amounts falling due after one year (Note 20)	105,864	-	-	105,864	144,505
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	259,453	-	-	259,453	251,106
Funds of the Charity					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds	259,453	-	-	259,453	251,106
Revaluation reserve	-	-	-	-	-
Total funds	259,453	-	-	259,453	251,106
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name		Date of approval dd/mm/yyyy
	Abiodun Alabede		Abiodun Alabede		15/01/2023

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with*



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

- and with*



the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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



* -Tick as appropriate

1.2 Going concern

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

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

Not applicable

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

Not applicable

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.

Not applicable

1.3 Change of accounting policy

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

Yes*



No*



* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<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>	

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

1.5 Material prior year errors

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

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

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:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

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.

Offsetting

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Grants and donations

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

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.

Government grants

The charity has received government grants in the reporting period

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.

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.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected

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Yes	No	N/a
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	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'. 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. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓
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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. 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.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓						
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Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓												
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Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓												
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Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓												
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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.	<table> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓												
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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.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓												
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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.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓												
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2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	✓	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓
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<input type="checkbox"/>	<input type="checkbox"/>	✓															
Yes	No	N/a															
<input type="checkbox"/>	<input type="checkbox"/>	✓															
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	✓
<input type="checkbox"/>	<input type="checkbox"/>	✓															
Yes	No	N/a															
<input type="checkbox"/>	<input type="checkbox"/>	✓															
Yes	No	N/a															
<input type="checkbox"/>	<input type="checkbox"/>	✓															

	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	✓

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 £250	<input type="checkbox"/>	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	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	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	Subsequently, they are measured at the cash or other consideration expected to be received.			
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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.			

**POLICIES
ADOPTED
ADDITIONAL
TO OR
DIFFERENT
FROM THOSE
ABOVE**

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Section C		Notes to the accounts				(cont)
Note 3		Analysis of income				
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	44,546	-	-	44,546	43,041
	Gift Aid	9,899	-	-	9,899	16,088
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	54,445	-	-	54,445	59,129
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	8,400	-	-	8,400	8,530
	Other	1,359	-	-	1,359	1,581
	Total	9,759	-	-	9,759	10,111
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		64,204	-	-	64,204	69,240
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)						
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)						

Section C	Notes to the accounts				(cont)	
Note 6	Analysis of expenditure					
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
		Total expenditure on raising funds	-	-	-	-
Expenditure on charitable activities	Evangelism and Mission	23,506	-	-	23,506	9,889
	Conference & training	7,767	-	-	7,767	2,866
	Benevolence and welfare	5,418	-	-	5,418	1,491
	Vehicle maintenance	3,072	-	-	3,072	2,440
		Total expenditure on charitable activities	39,763	-	-	39,763
Separate material item of expense	Interest on loan	5,391	-	-	5,391	9,800
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	5,391	-	-	5,391	9,800
Other						
	Premises/Hall Maintenance	2,300		-	2,300	4,050
	Accountancy fee	500	-	-	500	500
	Administration costs	6,007	-	-	6,007	3,730
	Depreciation	1,896	-	-	1,896	5,632
		-	-	-	-	-
	Total other expenditure	10,703	-	-	10,703	13,912
TOTAL EXPENDITURE		55,857	-	-	55,857	40,398

**Section C
(cont)****Notes to the accounts****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
500	500

Section C		Notes to the accounts				(cont)
Note 14						
Tangible fixed assets						
<i>Please complete this note if the charity has any tangible fixed assets</i>						
14.1 Cost or valuation						
	Freehold land & buildings	Musical & Computer equipment	Motor Vehicle	Fixtures, fittings and equipment	Total	
	£	£	£	£	£	
At the beginning of the year	311,000	23,581	9,760	2,528	346,869	
Additions	-	487		2,659	3,146	
Revaluations	-	-	-	-	-	
Disposals	-	-	-	-	-	
Transfers *	-	-	-	-	-	
At end of the year	311,000	24,068	9,760	5,187	350,015	
14.2 Depreciation and impairments						
**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	0%	25%	25%	10%		
At beginning of the year	-	20,305	9,760	253	30,318	
Disposals	-	-	-	-	-	
Depreciation	-	1,341	-	555	1,896	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	21,646	9,760	808	32,214	
14.3 Net book value						
Net book value at the beginning of the year	311,000	3,276	-	2,275	316,551	
Net book value at the end of the year	311,000	2,422	-	4,379	317,801	
14.4 Impairment						
<i>Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i>						
14.5 Revaluation						
<i>If an accounting policy of revaluation is adopted, please provide:</i>						
<i>the effective date of the revaluation</i>						
<i>the name of independent valuer, if applicable</i>						
<i>the methods applied and significant assumptions</i>						
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>						

Section C	Notes to the accounts	(cont)
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Note 20	Creditors and accruals	
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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		-	105,864	144,505
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	500	500	-	-
Taxation and social security	-	-	-	-
Other creditors- deposit for summer camp	975	-	-	-
Total	1,475	500	105,864	144,505

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

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