

Charity Registration Number 1131303

**City of Refuge Foursquare Gospel Church**  
**Report and Financial Statements**  
**31 August 2025**

## **City of refuge Foursquare Gospel Church**

### **Reference and administrative details**

**For the year ended 31 August 2025**

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

## **CITY OF REFUGE FOURSQUARE CHURCH**

### **BOARD OF TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2025**

#### **Introduction:**

City of Refuge Foursquare Church Sheffield is unincorporated organisation registered with the Charity Commission [1131303] constituted under the declaration of Trust Deed dated September 2007. It is affiliated with Foursquare Church Great Britain with the head office in Luton Bedfordshire. The Charity was set up to propagate the gospel of Jesus Christ and reveal the Love of God to everyone.

The Charity has the Board of Trustees on the top list of its organogram. The Board of Trustees sets up and coordinates the Policies, activities and administrative structure for the smooth running of the Charity. Next is the Church Council who coordinates and sees to all Spiritual activities of the Church and finally, we have the departmental leaders who coordinates the different departments of the Church.

#### **Objective, activities and achievements**

The Primary objective of the Charity is the advancement of the Christian Faith. Our Aim is to reveal the love of God through Jesus Christ to all. We have as one of our goals bringing 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 to protect and preserve their physical and mental wellbeing. We do these to demonstrate the love of Jesus Christ through our different outreach programmes, relevant Bible teaching, Seminars, Conferences, Worship and Fellowship. We aim to achieve all these with the approval by the Church Council.

The Pastor in charge of the Church Rev Abiodun Alabede, an ordained Minister of Foursquare Church supported by other ordained Elders of the Church, the Church Council and all departmental leaders have continued to serve faithfully in achieving these goals.

This year was a very challenging one for us as the storm in December 2024 affected our roof building. Our Finances was greatly affected but we thank God for the Parishioners donations, and we were able to complete the repair.

The Church Venue was used as a Collection Centre for the Annual Shoe Box collection by the Operation Christmas Child Team and many people from our community dropped off their Shoe Boxes.

Our monthly Children Bible Club continues to hold in the Church Premises. The Teens and Youth of the Church continued to have their service parallel to the main service.

The weekly discipleship by Rev Alabede for a particular prisoner, who is still serving his term continues.

Our Evangelism team has been faithfully going out to spread the gospel of Jesus Christ in the Community. The Church continues to network with other Christian in the

city praying for our City and Nation. We participated in the Shine your light program in the city in December 2024.

Our AGM was successfully held in March 2025. The Women had their annual conference in July focussing on improving healthy family. This conference was a huge blessing to our community.

### **Challenges**

The current situation in the Nation has affected many members financially and we have been supporting members of the Church that as the need arises . The effect of increase in the cost of almost everything in the Nation and the repair of our Roof building has had a great impact on the finances of the Church. However, we are praying and believing God to make things better..

### **Future projections**

We will continue to propagate the Gospel of Jesus Christ and continue to demonstrate the love of God through our different outreach programs

-We will continue to network with other Churches in our Community

-We are still believing God to open the door for Prison Ministry in a bigger way.

### **Financial review**

During the year under review City of Refuge Foursquare Church received income of £116,629 an increase of 39% on income received in the previous year (£83,657 in 2023). The increase was mainly from general donations and gift aid claim. The charity's overall expenditure in 2025 amounted to £92,188 an increase of 8% from the previous year (£85,524 in 2024). The operating result was a surplus of £24,441 compared with deficit of £1,867 in the previous year. The unrestricted reserves level therefore rose by £24,441 to £311,750 from £287,309 in the previous year.

### **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 2025 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;

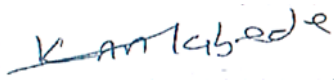
- stated whether applicable UK Accounting Standards have been followed
- prepared the financial statements on the going concern basis

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 08 December 2025 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Rev (Mrs) Abiodun Alabede', is written over a horizontal line.

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 2025

**Charity  
no**

1131303

**Set out on pages**

1- 19

**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:** 08 December  
2025

**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   |    |                 |          |  |
|  | 01.09.24                         | To | Period end date | 31.08.25 |  |

## 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              |
| <b>Income and endowments from:</b>  |                    |                         |                 |                |                  |
| Donations and legacies  | 86,877             |                         | -               | 86,877         | 68,511           |
| Charitable activities   | 22,785             | -                       | -               | 22,785         | 14,137           |
| Other trading activities  | -                  | -                       | -               | -              | -                |
| Investments   | -                  | -                       | -               | -              | -                |
| Separate material item of income  | -                  | -                       | -               | -              | -                |
| Other   | 6,968              | -                       | -               | 6,968          | 1,009            |
| <b>Total</b>  | <b>116,629</b>     | <b>-</b>                | <b>-</b>        | <b>116,629</b> | <b>83,657</b>    |
| <b>Resources expended (Note 6)</b>  |                    |                         |                 |                |                  |
| <b>Expenditure on:</b>  |                    |                         |                 |                |                  |
| Raising funds   | -                  | -                       | -               | -              | -                |
| Charitable activities   | 89,941             |                         | -               | 89,941         | 82,524           |
| Separate material item of expense   | -                  | -                       | -               | -              | -                |
| Other   | 2,247              | -                       | -               | 2,247          | 3,000            |
| <b>Total</b>  | <b>92,188</b>      | <b>-</b>                | <b>-</b>        | <b>92,188</b>  | <b>85,524</b>    |
| <b>before investment gains/(losses)</b>                                   | <b>24,441</b>      | <b>-</b>                | <b>-</b>        | <b>24,441</b>  | <b>- 1,867</b>   |
| Net gains/(losses) on investments   | -                  | -                       | -               | -              | -                |
| <b>Net income/(expenditure)</b>   | <b>24,441</b>      | <b>-</b>                | <b>-</b>        | <b>24,441</b>  | <b>- 1,867</b>   |
| <b>Extraordinary items</b>  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>         |
| <b>Transfers between funds</b>  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>         |
| <b>Other recognised</b>   |                    |                         |                 |                |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | -                  | -                       | -               | -              | -                |
| Other gains/(losses)  | -                  | -                       | -               | -              | -                |
| <b>Net movement in funds</b>  | <b>24,441</b>      | <b>-</b>                | <b>-</b>        | <b>24,441</b>  | <b>- 1,867</b>   |
| <b>Reconciliation of funds:</b>   |                    |                         |                 |                |                  |
| Total funds brought forward   | 287,309            | -                       | -               | 287,309        | 289,176          |
| <b>Total funds carried forward</b>  | <b>311,750</b>     | <b>-</b>                | <b>-</b>        | <b>311,750</b> | <b>287,309</b>   |
| 1   |                    |                         |                 |                |                  |

| Section B Balance sheet   |                    |                         |                 |                 |                             |
|---|--------------------|-------------------------|-----------------|-----------------|-----------------------------|
|   | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year             |
|   | £                  | £                       | £               | £               | £                           |
|   | F01                | F02                     | F03             | F04             | F05                         |
| <b>Fixed assets</b>   |                    |                         |                 |                 |                             |
| Intangible assets (Note 15)                                     | -                  | -                       | -               | -               | -                           |
| Tangible assets (Note 14)                                       | 316,985            | -                       | -               | 316,985         | 321,473                     |
| Heritage assets (Note 16)                                       | -                  | -                       | -               | -               | -                           |
| Investments (Note 17)   | -                  | -                       | -               | -               | -                           |
| <b>Total fixed assets</b>                                       | 316,985            | -                       | -               | 316,985         | 321,473                     |
| <b>Current assets</b>   |                    |                         |                 |                 |                             |
| Stocks (Note 18)  | -                  | -                       | -               | -               | -                           |
| Debtors (Note 19)   | -                  | -                       | -               | -               | -                           |
| Investments (Note 17.4)   | -                  | -                       | -               | -               | -                           |
| Cash at bank and in hand (Note 24)                              | 46,302             | -                       | -               | 46,302          | 32,893                      |
| <b>Total current assets</b>                                     | 46,302             | -                       | -               | 46,302          | 32,893                      |
| <b>Creditors: amounts falling due within one year (Note 20)</b> | 3,070              | -                       | -               | 3,070           | 500                         |
| <b>Net current assets/(liabilities)</b>                         | 43,232             | -                       | -               | 43,232          | 32,393                      |
| <b>Total assets less current liabilities</b>                    | 360,217            | -                       | -               | 360,217         | 353,866                     |
| <b>Creditors: amounts falling due after one year (Note 20)</b>  | 48,467             | -                       | -               | 48,467          | 66,557                      |
| <b>Provisions for liabilities</b>                               | -                  | -                       | -               | -               | -                           |
| <b>Total net assets or liabilities</b>                          | 311,750            | -                       | -               | 311,750         | 287,309                     |
| <b>Funds of the Charity</b>                                     |                    |                         |                 |                 |                             |
| Endowment funds (Note 27)                                       | -                  | -                       | -               | -               | -                           |
| Restricted income funds (Note 27)                               | -                  | -                       | -               | -               | -                           |
| Unrestricted funds  | 311,750            | -                       | -               | 311,750         | 287,309                     |
| Revaluation reserve   | -                  | -                       | -               | -               | -                           |
| <b>Total funds</b>  | 311,750            | -                       | -               | 311,750         | 287,309                     |
| 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 |                 | 08/12/2025                  |
|   |                    |                         |                 |                 |                             |



## 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:***

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

#### **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:***

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

#### **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**

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

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

| Yes                                 | No                       | N/a                      |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Yes                                 | No                       | N/a                      |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Yes                      | No                       | N/a                                 |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| Yes                      | No                       | N/a                                 |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| Yes                      | No                       | N/a                                 |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| Yes                      | No                                  | N/a                      |
|--------------------------|-------------------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| Yes                                 | No                       | N/a                      |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Yes                      | No                       | N/a                                 |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| Yes                                 | No                       | N/a                      |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Yes                                 | No                       | N/a                      |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Yes | No | N/a |
|-----|----|-----|
|-----|----|-----|

|  |   |  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
|--|---|--|--------------------------|--------------------------|--------------------------|-----|----|-----|--------------------------|--------------------------|---|-----|----|-----|--------------------------|--------------------------|---|-----|----|-----|--------------------------|--------------------------|---|-----|----|-----|--------------------------|--------------------------|---|
|  | 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"/> | ✓ |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Donated services and facilities</b>               | 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.<br>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"/> | ✓ |     |    |     |                          |                          |   |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Support costs</b>                                 | 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"/> | ✓ |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Volunteer help</b>                                | 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"/> | ✓ |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Income from interest, royalties and dividends</b> | 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"/> | ✓ |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br>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"/> | ✓ |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Settlement of insurance claims</b>                | 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"/> | ✓ |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| <b>Investment gains and losses</b>                   | 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"/> | ✓ |     |    |     |                          |                          |   |     |    |     |                          |                          |   |
| ✓  | <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"/>  | ✓  |                          |                          |                          |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |     |    |     |                          |                          |   |

## 2.3 EXPENDITURE AND LIABILITIES

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

## 2.4 ASSETS

| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least £250  | <input type="checkbox"/>   |     |    |     |                          |                          |                          |
|---|---|--|-----|----|-----|--------------------------|--------------------------|--------------------------|
|   | They are valued at cost.  | <table><tr><th>Yes</th><th>No</th><th>N/a</th></tr><tr><td>✓</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table> | Yes | No | N/a | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes   | No  | N/a  |     |    |     |                          |                          |                          |
| ✓   | <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |     |                          |                          |                          |
|   | The depreciation rates and methods used are disclosed in note 9.2.  |  |     |    |     |                          |                          |                          |
| <b>Intangible fixed assets</b>                  | 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   | <table><tr><th>Yes</th><th>No</th><th>N/a</th></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr></table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
| Yes   | No  | N/a  |     |    |     |                          |                          |                          |
| <input type="checkbox"/>                        | <input type="checkbox"/>  | ✓  |     |    |     |                          |                          |                          |
|   | They are valued at cost.  | <table><tr><th>Yes</th><th>No</th><th>N/a</th></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr></table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
| Yes   | No  | N/a  |     |    |     |                          |                          |                          |
| <input type="checkbox"/>                        | <input type="checkbox"/>  | ✓  |     |    |     |                          |                          |                          |
| <b>Heritage assets</b>                          | 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.                      | <table><tr><th>Yes</th><th>No</th><th>N/a</th></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr></table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
| Yes   | No  | N/a  |     |    |     |                          |                          |                          |
| <input type="checkbox"/>                        | <input type="checkbox"/>  | ✓  |     |    |     |                          |                          |                          |
|   | They are valued at cost.  | <table><tr><th>Yes</th><th>No</th><th>N/a</th></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr></table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
| Yes   | No  | N/a  |     |    |     |                          |                          |                          |
| <input type="checkbox"/>                        | <input type="checkbox"/>  | ✓  |     |    |     |                          |                          |                          |
| <b>Investments</b>                              | 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. | <table><tr><th>Yes</th><th>No</th><th>N/a</th></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>✓</td></tr></table> | Yes | No | N/a | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
| Yes   | No  | N/a  |     |    |     |                          |                          |                          |
| <input type="checkbox"/>                        | <input type="checkbox"/>  | ✓  |     |    |     |                          |                          |                          |

|                                    |   |                          |                          |                          |
|------------------------------------|---|--------------------------|--------------------------|--------------------------|
| <b>Stocks and work in progress</b> | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   | Yes                      | No                       | N/a                      |
|                                    |   | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
|                                    | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   | Yes                      | No                       | N/a                      |
| <b>Debtors</b>                     |   | <input type="checkbox"/> | <input 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                      | No                       | N/a                      |
|                                    |   | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
| <b>Current asset investments</b>   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | Yes                      | No                       | N/a                      |
|                                    |   | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
|                                    | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  | Yes                      | No                       | N/a                      |
|                                    |   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
|                                    | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes                      | No                       | N/a                      |
|                                    |   | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |
|                                    | They are valued at fair value except where they qualify as basic financial instruments.   | Yes                      | No                       | N/a                      |
|                                    |   | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |

| Section C   | Notes to the accounts  |                    |                         | (cont)          |                  |                 |
|---|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Note 3  | Analysis of income   |                    |                         |                 |                  |                 |
|   |  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|   | Analysis   |                    |                         |                 |                  |                 |
| Donations and legacies:   | Donations and gifts  | 86,877             |                         | -               | 86,877           | 68,511          |
|   | Gift Aid   | 22,785             | -                       | -               | 22,785           | 14,137          |
|   | Legacies   | -                  | -                       | -               | -                | -               |
|   | General grants provided by government/other charities                      | -                  | -                       | -               | -                | -               |
|   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|   | Other  | -                  | -                       | -               | -                | -               |
|   | Total  | 109,661            | -                       | -               | 109,661          | 82,648          |
| Charitable activities:  |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   | Other  | -                  | -                       | -               | -                | -               |
| Total   | -  | -                  | -                       | -               | -                |                 |
| Other trading activities:   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   | Other  | -                  | -                       | -               | -                | -               |
| Total   | -  | -                  | -                       | -               | -                |                 |
| Income from investments:  | Interest income  | -                  | -                       | -               | -                | -               |
|   | Dividend income  | -                  | -                       | -               | -                | -               |
|   | Rental and leasing income  | -                  | -                       | -               | -                | -               |
|   | Other  | 6,968              | -                       | -               | 6,968            | 1,009           |
| Total   | 6,968  | -                  | -                       | 6,968           | 1,009            |                 |
| Separate material item of income:   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
| Total   | -  | -                  | -                       | -               | -                |                 |
| TOTAL INCOME  |  | 116,629            | -                       | -               | 116,629          | 83,657          |
| 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                                    | 28,489             | -                       | -               | 28,489      | 28,373     |
|                                      | Conference & training                                     | 4,825              | -                       | -               | 4,825       | 11,990     |
|                                      | Benevolence and welfare                                   | 3,596              | -                       | -               | 3,596       | 5,163      |
|                                      | Vehicle maintenance                                       | 1,767              | -                       | -               | 1,767       | 5,510      |
|                                      | Total expenditure on charitable activities                | 38,678             | -                       | -               | 38,678      | 51,037     |
| Separate material item of expense    | Interest on loan  | 2,247              | -                       | -               | 2,247       | 3,000      |
|                                      |   | -                  | -                       | -               | -           | -          |
|                                      |   | -                  | -                       | -               | -           | -          |
|                                      |   | -                  | -                       | -               | -           | -          |
| Total                                | 2,247   | -                  | -                       | 2,247           | 3,000       |            |
| Other                                | Premises/Hall Maintenance                                 | 39,726             |                         | -               | 39,726      | 20,344     |
|                                      | Accountancy fee   | 500                | -                       | -               | 500         | 500        |
|                                      | Administration costs                                      | 7,190              | -                       | -               | 7,190       | 7,280      |
|                                      | Depreciation  | 3,848              | -                       | -               | 3,848       | 3,362      |
|                                      |   | -                  | -                       | -               | -           | -          |
|                                      | Total other expenditure                                   | 51,263             | -                       | -               | 51,263      | 31,487     |
| TOTAL EXPENDITURE                    |   | 92,188             | -                       | -               | 92,188      | 85,524     |



| Section C   |  |  |  |  | Notes to the accounts |                  |
|---|--|--|--|--|-----------------------|------------------|
|   |  |  |  |  |                       |                  |
|   |  |  |  |  |                       |                  |
| <b>Note 10</b> Details of certain items of expenditure  |  |  |  |  |                       |                  |
| <b>10.1 Fees for examination of the accounts</b>  |  |  |  |  |                       |                  |
| <i>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).</i> |  |  |  |  |                       |                  |
|   |  |  |  |  | <b>This year</b>      | <b>Last year</b> |
|   |  |  |  |  | <b>£</b>              | <b>£</b>         |
| Independent examiner's fees   |  |  |  |  | 0                     | 0                |
| 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  |  |  |  |  | 500                   | 500              |
|   |  |  |  |  |                       |                  |
|   |  |  |  |  |                       |                  |

| Section C  |                           | Notes to the accounts        |               |                                  |         | (cont)  |
|--|---------------------------|------------------------------|---------------|----------------------------------|---------|---|
| <b>Note 14 Tangible fixed assets</b>   |                           |                              |               |                                  |         |   |
| <i>Please complete this note if the charity has any tangible fixed assets</i>  |                           |                              |               |                                  |         |   |
| <b>14.1 Cost or valuation</b>  |                           |                              |               |                                  |         |   |
|  | Freehold land & buildings | Musical & Computer equipment | Motor Vehicle | Fixtures, fittings and equipment | Total   |   |
|  | £                         | £                            | £             | £                                | £       |   |
| At the beginning of the year   | 311,000                   | 35,286                       | 9,760         | 5,187                            | 361,233 |   |
| Additions  | -                         |                              |               |                                  | -       |   |
| Revaluations   | -                         | -                            | -             | -                                | -       |   |
| Disposals  | -                         | -                            | -             | -                                | -       |   |
| Transfers *  | -                         | -                            | -             | -                                | -       |   |
| At end of the year   | 311,000                   | 35,286                       | 9,760         | 5,187                            | 361,233 |   |
| <b>14.2 Depreciation and impairments</b>   |                           |                              |               |                                  |         |   |
| <b>**Basis</b>   | SL                        | SL                           | SL            | SL                               | SL      | Straight Line ("SL") or Reducing Balance ("RB") |
| <b>** Rate</b>   | 0%                        | 25%                          | 25%           | 10%                              |         |   |
| At beginning of the year   | -                         | 28,673                       | 9,760         | 1,845                            | 40,278  |   |
| Disposals  | -                         | -                            | -             | -                                | -       |   |
| Depreciation   |                           | 3,451                        |               | 519                              | 3,970   |   |
| Impairment   | -                         | -                            | -             | -                                | -       |   |
| Transfers*   | -                         | -                            | -             | -                                | -       |   |
| At end of the year   | -                         | 32,124                       | 9,760         | 2,364                            | 44,248  |   |
| <b>14.3 Net book value</b>   |                           |                              |               |                                  |         |   |
| Net book value at the beginning of the year  | 311,000                   | 6,613                        | -             | 3,342                            | 320,955 |   |
| Net book value at the end of the year  | 311,000                   | 3,162                        | -             | 2,823                            | 316,985 |   |
| <b>14.4 Impairment</b>   |                           |                              |               |                                  |         |   |
| <i>Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i>   |                           |                              |               |                                  |         |   |
| <b>14.5 Revaluation</b>  |                           |                              |               |                                  |         |   |
| <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>   |                           |                              |               |                                  |         |   |
| <b>14.6 Other disclosures</b>  |                           |                              |               |                                  |         |   |
| <i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>                              |                           |                              |               |                                  |         |   |
| <i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>   |                           |                              | 48,467        |                                  |         |   |
| <i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i> |                           |                              |               |                                  |         |   |
| * The "transfers" row is for movements between fixed asset categories.   |                           |                              |               |                                  |         |   |
| ** Please indicate the method of depreciation by deleting the method not applicable (SL = straight   |                           |                              |               |                                  |         |   |

|   |  |                  |   |                  |
|---|--|------------------|---|------------------|
| <b>20.1 Analysis of creditors</b>   |  |                  |   |                  |
|   | <b>Amounts falling due within one year</b> |                  | <b>Amounts falling due after more than one year</b> |                  |
|   | <b>This year</b>                           | <b>Last year</b> | <b>This year</b>                                    | <b>Last year</b> |
|   | <b>£</b>                                   | <b>£</b>         | <b>£</b>  | <b>£</b>         |
| <b>Accruals for grants payable</b>  | -  | -                | -   | -                |
| <b>Bank loans and overdrafts</b>  |  | -                | 48,467  | 66,557           |
| <b>Trade creditors</b>  | -  | -                | -   | -                |
| <b>Payments received on account for contracts or performance-related grants</b> | -  | -                | -   | -                |
| <b>Accruals and deferred income</b>   | 500  | 500              | -   | -                |
| <b>Taxation and social security</b>   | -  | -                | -   | -                |
| <b>Other creditors- deposit for summer camp</b>                                 | 2,570                                      |                  | -   | -                |
| <b>Total</b>  | 3,070                                      | 500              | 48,467  | 66,557           |
|   |  |                  |   |                  |