

# **ANNUAL REPORT AND ACCOUNTS**

## **THE FILLING STATION TRUST**

**(A company limited by guarantee)**

**FOR THE YEAR TO 31<sup>st</sup> OCTOBER 2020**

**Company Number 6946144 (England)**

**Charity Number 1131753**

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**Reference Information:**

**Charity Name:** The Filling Station Trust

**Charity Number:** 1131753

**Company Number:** 6946144

**Registered Office and Operational Address:**

Copper John, Troutbeck  
Windermere, Cumbria, LA23 1PP

**Directors (Trustees) from the date of their incorporation to the date of this report:**

The Rev Richard Fothergill  
Mr James Rank  
Mrs Jane Quicke (Chairman of Trustees)  
Mr Giles Lawson-Johnston  
Mr John Pugh-Smith  
The Rev Nick Crawley  
Mrs Jules de Jongh  
Dr Charles Warren

**Company Secretary**

The Rev Richard Fothergill

**Charity Bankers:**

HSBC. Milsom Street. Bath. BA1 1DU

**Independent examiner:**

Richard HW Beath BSc FCCA  
58a Combe Road  
Combe Down,  
Bath BA2 5HZ



## Directors' Report

### **For the twelve months ended 31<sup>st</sup> October 2020**

The Directors have pleasure in presenting their ninth report of the Company for the twelve months ended 31<sup>st</sup> October 2020.

The Company is limited by Guarantee and is also a registered Charity. The Directors (who are also the Trustees) have adopted the provisions of the Financial Reporting Standard for Small Entities Statement of Recommended Practice (FRSSE SORP) Accounting and Reporting by Charities issued in January 2015.

The objects of the Company are for the advancement of the Christian religion, for the public benefit, through ecumenical Christian ministry, and the promotion of teaching on all aspects of Christian life and faith in accordance with Biblical principles. In particular, but without limitation, by facilitating prayer meetings, sung corporate worship, study groups, and the production and/or distribution of literature to enlighten others about the Christian religion.

The Directors have considered the Charity Commissioners' guidance on public benefit. One new Directors (Trustees) has joined the Filling Station Trust during the period under review - Mr Charles Warren.

### **Performance during the period under review**

During the period ended 31<sup>st</sup> October 2020 the Company has continued to be active in encouraging the Christian religion, particularly in rural areas of Great Britain, even with the extraordinary times of a national pandemic.

The Filling Station promotes the Christian Religion through informal, mid-week monthly evening meetings in non-church owned properties, such as cafes, converted barns and village halls. Up until March 2020 there were 108 active Filling Station meetings. At that time, some 5,500+ people attended a Filling Station somewhere each month. 4 new meetings opened during the period in review (in: Arbroath, Ashburton, the Vale of York and Nontron in France). All meetings ceased public physical gatherings in March 2020 because of Government lock down rules. By October 2020, 41 Filling Station meetings had set up regular monthly on-line gatherings, many using platforms such as Zoom and Facebook Live. Many of the teams who host FS meetings also met privately for prayer and discussion over the year via Zoom. 22 meetings closed their doors permanently as a result of the Covid pandemic. Of those remaining, all want to re-open physically in due course as the national situation allows.

All Filling Station meetings were planned and actioned through the local lay Christian volunteers, who are encouraged & supported where possible, by the Trust's employees.

During the year, the Company continued to employ The Rev Richard Fothergill (full time) to service all the existing Filling Station meetings, to promote new ones across the country and to inform all interested parties about the Filling Station model of supporting the local Christian church. 6 part-time employees (two on 1 day per week, two on 2 days per week, two on 4 days per week) are on the team to support Richard in this work and help the existing FS meetings. From April 1<sup>st</sup> - September 1<sup>st</sup>, all paid part time staff except Ms Emily Wootton (Administration) were put on furlough through the Govern-

ment's secured employment scheme. Richard Fothergill, Emily Wootton and two unpaid volunteers (Mr Simon Badderley, Mr Trevor Jones), continued to work to support on-line Filling Station groups.

All part-time staff (paid & volunteers), and The Rev Fothergill, have work contracts. All staff members have been DBS checked and hold current Enhanced Disclosure Certificates.

The Filling Station Christian holiday teaching week held in Scotland, 'Refuel', was cancelled in July 2020 because of the pandemic. All Refuel accounting activities and management have now been formally separated from the Filling Station Trust accounts as a new legal entity, 'The Refuel Festival Trust (Scotland)' has been set up under Scottish charity law. This is an OSCR entity inaugurated on 21.10.2020. (See attached certificate below).

All local Filling Station meetings run their own financial affairs and are encouraged to open independent bank accounts for their voluntary work particularly as such small sums are involved (eg. The average local meeting turnover is approximately £800.00 per year).

The services offered by the Company have been promoted through informal and formal channels - such as the Church of England. The Company has done no public paid advertising over the year. Generic publicity materials have been designed and produced for use by all Filling Station meetings to promote their local activities. The Company continues to support the web site [thefillingstation.org.uk](http://thefillingstation.org.uk) and arrange nationwide 'Prayer & Fasting Days' for the spiritual well-being of Britain.

### **Financial review**

It was decided by the trustees in 2019 to separate out the structure and finances of the Refuel event. This was done to allow Refuel to regularize its funding structure. Any donations and expenditure on behalf of Refuel has transferred across to Refuel and described in the accounts as "donations refunded to Refuel".

The total incoming resources for the period ended 31<sup>st</sup> October 2020 were **£221,951** (2019 **£249,962**). The major item of income was from gifts £174,459 and £15,223 from the Government furlough scheme.

The major area of expense during the period ended 31<sup>st</sup> October 2020 related to salaries. The other headings of expenditure related to the promotion and encouragement of the monthly meetings, and the continued development of the Company's charitable activities.

The operating surplus for the period ended 31<sup>st</sup> October 2020 was **£29,142** (2019: deficit £9,990)

### **Political and charitable donations**

£2,000 worth of charitable donations were made during the period under review to a UK charity: 'Hands at Work' (An African AIDs orphans charity: [handsatwork.org](http://handsatwork.org)).

### **Plans for future years**

As mentioned above, the Company is continuing to develop new Filling Station meetings around the country and to a limited extent abroad. The Directors are pleased with the progress that is being made to develop the network of Filling Station meetings and support those currently in operation whether on line or physically gathered.

### **Statement of Directors' responsibilities**

Company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company for the year and of its incoming resources and resources expended during the year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any materials departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue to function.
- a safeguarding policy has been adopted for the Trust's paid employees. Local Filling Station teams are responsible for safeguarding policy at their monthly meetings.
- Information collected about FS meetings is carefully managed in line with Government direction from the Data Protection Act 1998 (& update 2019).

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Company and enable them to ensure that the financial statements comply with the relevant Companies Act and Charities Act. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner**

These financial statements have been examined by Richard Beath BSc FCCA. This report was approved by the Directors on 13<sup>th</sup> January 2021.



By order of the Trustees

**Mrs Jane Quicke** (Chairman of Trustees)

**Rev Richard P Fothergill** (CEO)

## **Independent Examiner's Report**

### **Independent examiner's report to the trustees of The Filling Station Trust**

I report on the accounts of the Company for the period ended 31<sup>st</sup> October 2020, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

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

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income exceeded £25,000 but was below £500,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Certified Accountants in England and Wales.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

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

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 you as 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 matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard HW Beath, BSc FCCA  
58A Combe Road,  
Combe Down,  
Bath BA2 5HZ

<b>The Filling Station</b>					
<b>Statement of Financial Activities</b>					
<b>For the year ended 31st October 2020</b>					
<b>Income and Expenditure</b>					
				<b>Oct-20</b>	<b>Oct-19</b>
	Notes	<b>Unrestricted</b>	<b>Restricted</b>		
		<b>Funds</b>		<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>					
<b>Incoming Resources from Generated Funds</b>					
Gifts	2	174,459	0	174,459	249,962
<b>Incoming Resources from Charitable Activities</b>					
Other Income (incl interest received)	3	47,491	0	47,491	0
<b>Total Incoming Resources</b>		<b>221,951</b>	<b>0</b>	<b>221,951</b>	<b>249,962</b>
<b>Resources Expended</b>					
<b>Charitable Activities</b>					
Salaries	4	135,357	0	135,357	165,746
Direct operating expenses	4a	54,125	0	54,125	70,236
Other governance expenses		3,327	0	3,327	3,990
<b>Total Resources Expended</b>		<b>192,808</b>	<b>0</b>	<b>192,808</b>	<b>239,972</b>
<b>Net Movement in Funds</b>		<b>29,142</b>	<b>0</b>	<b>29,142</b>	<b>9,990</b>
Fund balances brought forward		8,992	0	8,992	-998
Prior year adjustments		-25,398		-25,398	0
<b>Total Funds Carried Forward</b>		<b>12,737</b>	<b>0</b>	<b>12,737</b>	<b>8,992</b>



<b>The Filling Station</b>					
<b>Balance Sheet</b>					
<b>At 31st October 2020</b>					
		<b>Oct-20</b>	<b>Oct-20</b>	<b>Oct-19</b>	<b>Oct-19</b>
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	5		0		0
<b>Current Assets</b>					
Debtors	6	0		0	
Refuel debtors		0		25,398	
Bank reserve and events account		18,768		114	
Cash at Bank and in Hand		930		6,680	
Refuel bank and cash		0		0	
Total current assets			19,698		32,192
<b>Creditors: amounts falling due within one year</b>			(6,961)		(23,200)
<b>Net Current Assets</b>			12,737		8,992
<b>Total Assets less Current Liabilities</b>			12,737		8,992
<b>Creditors: amounts falling due after more than one year</b>			0		0
<b>Net Assets</b>			<b>12,737</b>		<b>8,992</b>
<b>Funds</b>					
Restricted Funds			0		0
Unrestricted Funds - members equity			7,500		3,755
Unrestricted Funds - share capital			5,237		5,237
<b>Total Funds</b>			<b>12,737</b>		<b>8,992</b>

**Directors' statements required by Section 475 for the period ended 31<sup>st</sup> October 2020**

In approving these financial statements as Directors of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the Company pursuant to Section 476 requesting that an audit be conducted for the year ended 30th June 2012; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the Company keeps accounting records which comply with Section 386, and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the year and of its profit and loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). These financial statements were approved by the board of directors on 13th January 2021 and signed on behalf of the board by

**R P Fothergill, Director**

**Continuing Operations**

The Company carried on all trading activities as in the previous period and no activities were discontinued in the year.

**Total Recognised Gains and Losses**

There are no recognised gains or losses in the above financial year other than those passing through the Statement of Financial Activities.

The notes on pages 9 to 11 form an integral part of these financial statements.

## Notes to the Financial Statements

### The twelve months ended 31<sup>st</sup> October 2020

#### 1 Accounting Policies

The principal accounting policies are set out below. These accounting policies have been applied consistently throughout the year.

##### Accounting period dates

The charity has changed its **year end date to October 31<sup>st</sup>** each year as from 2019. The 2020 figures therefore cover a 12-month period and the 2019 figures covered a **sixteen-month period**) and are not therefore fully comparable with previous years

##### Basis of Accounting

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (issued March 2005, revised in May 2008) and the Companies Act 2006.

##### Incoming Resources

Income is recognised by the Company as follows:

Voluntary income such as donations, gifts and legacies is included in full at the point of receipt; income from fundraising activities is stated gross before any expenses.

##### Resources Expended

Resources expended are recognised in the year in which they are incurred. Charitable expenditure comprises those costs directly incurred by the Company in the delivery of its charitable activities. It includes both costs that can be allocated directly to such activity and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a specific activity are allocated directly; others are apportioned on an appropriate basis.

##### Taxation

The activities of the Charity fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these financial statements.

##### Fund Accounting

Funds held by the Charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Directors, or

Restricted funds – these are funds which can only be used for the particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

#### 2 Incoming Resources

During the year, the Charity received gifts subject to Gift Aid which have been used for the charitable purposes of the Charity.

## Notes to the Financial Statements (continued)

### Period ended to 31<sup>st</sup> October 2020

#### 3 Other Income

During the year, the Charity received income from the Government furlough scheme amounting to **£15,223**.

#### 4 Employees

There was one full-time employee of the Company during the year and six part-time staff.

	<b>2020</b>	<b>2019</b>
Gross Salary (Director. R Fothergill)	£29,119	£22,747
Other salaries	£ 87,288	£108,641
National insurance	£18,950	£34,359
Total	<b>£135,357</b>	<b>£165,746</b>

#### 4a. Other Expenses

	<b>2020</b>	<b>2019</b>
Staff expenses	£8,078	£10,415
Office expenses	£1,649	£1,845
Advertising & promotion	£1,436	£1,732
Cost of events	£0	£10,594
Grants and donations	£2,000	£0
Cost of Refuel event	£23,932	£0
Other expenditure	£14,354	£45,650
Total	<b>£51,449</b>	<b>£70,236</b>

#### 5 Tangible Fixed Assets

Tangible fixed assets were made up of a laptop purchased in 2013/14, for £665, which has now been fully depreciated.

<b>6 Debtors</b>	<b>2020</b>	<b>2019</b>
Gift Aid due from HMRC	£0	£0

#### 7 Capital Commitments

There were no capital commitments at 31<sup>st</sup> October 2020.

#### 8 Contingent Liabilities

There were no contingent liabilities at the end of the period.

#### 9 Company Status

The members of the Company are the Directors named in the Directors' Report. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 12 Related party disclosures

There were the following related party transactions between the Charity and Richard Fothergill, a trustee of the Charity.

	<b>2020</b>	<b>16 month 2019</b>
• Remuneration (Gross annual)	£46,959	£46,557
• Remuneration four months (July to October)		£17,919
• Other expenses & travel	£10,785	£16,532
• Total	<b>£57,744</b>	<b>£81,008</b>