

HOOK EVANGELICAL CHURCH

England & Wales · Charity number 1132505

Details

Other names	HEC
Status	Registered
Legal form	Previously excepted
Registered	2009-11-06
Register	View on the Charity Commission register

Contact

Address	Hook Evangelical Church Brook Road Surbiton Surrey KT6 5DB
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Activities

Objects: 1 FOR THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN HOOK/TOLWORTH AND THE SURROUNDING NEIGHBOURHOOD; AND2 SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MANAGING TRUSTEES, FURTHER THE WORK OF THE CHURCH

Activities: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN HOOK/TOLWORTH AND THE SURROUNDING NEIGHBOURHOOD; AND SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MANAGING TRUSTEES, FURTHER THE WORK OF THE CHURCH

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** HOOK/TOLWORTH
- Kingston Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£332,465	£237,006	-	-
2024-03-31	£261,801	£268,699	-	-
2023-03-31	£432,865	£321,440	-	-
2022-03-31	£286,607	£366,093	-	-
2021-03-31	£414,249	£465,723	-	-

Trustees

Name	Role	Appointed
RAY JAMES		
RICHARD GEORGE BROWN		
STEVE WIGGINTON		

Accounts

**HOOK EVANGELICAL CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Registered charity number: 1132505

HOOK EVANGELICAL CHURCH

INDEX

YEAR ENDED 31 MARCH 2025

	Page
Charity information	1
Report of the trustees	2 – 5
Report of the independent auditor	6 - 8
Statement of financial activities	9 – 10
Balance sheet	11
Notes to the financial statements	12 – 18

HOOK EVANGELICAL CHURCH

CHARITY INFORMATION

YEAR ENDED 31 MARCH 2025

Constituted by a Trust Deed dated 24 October 1908 and governed by the Constitution adopted 6 May 2009.

Registered charity number: 1132505

Objects:	The church was established with the aim of promoting the evangelical protestant religion and this is continued through public worship of the Lord's Day and other meetings during the week, including meetings for children and young people.
Trustees of property:	The Fellowship of Independent Evangelical Churches Limited
Pastors:	Paul Pease Tim Neale
Trustees:	Paul Pease (Pastor) Raymond James (Elder) Stephen Wigginton (Elder) Richard Brown (Elder)
Deacons:	Alan Rigby (Deacon) Robert Stoneham (Deacon) David Batten (Deacon)
Treasurer/Secretary:	Stephen Wigginton
Bankers:	Barclays Bank PLC Surbiton Branch
Auditors:	Chowdhary & Co Chartered Accountants and Registered Auditors 46 Syon Lane Isleworth TW7 5NQ

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

Constitution and objectives

Hook Evangelical Church (Hook Church) is constituted by a trust deed dated 24 October 1908 and governed by the Constitution adopted 6 May 2009, with the object of promoting religion on evangelical Protestant lines. From 6 November 2009, it is a registered charity with charity registration number 1132505.

The church was established with the following charitable objects:

- Advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Hook / Tolworth and the surrounding neighbourhood and
- Such other charitable purposes as shall, in the opinion of the managing trustees, further the work of the church

These objectives are primarily achieved through the public worship on the Lord's Day and other meetings during the week, including meetings for children and young people. The church services are held at premises located in Brook Road Surbiton Surrey KT6 5DB.

The trustees have had regard to the Charity Commission guidance and requirements relating to public benefits and are satisfied that the church's aims and activities properly meet any public benefit requirements.

Managing trustees

Trustees during the year ended 31 March 2025 were:

Paul Pease (Pastor)
 Raymond James (Elder)
 Richard Brown (Elder)
 Stephen Wigginton (Elder, Treasurer, Secretary)

With the exception of the Pastor, the trustees receive no remuneration for their services. Trustees are appointed by the church in a general meeting having satisfied the biblical principles for holding such office.

We continue to exist to spread the Christian Faith locally, nationally and internationally, all our services are videoed and can be watched on YouTube; to help church members with their spiritual or mental or physical difficulties; and to bless the community in which the church building is located.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC) a grouping of over 600 independent evangelical churches throughout the UK. The church contributes to wider gospel work in the UK through the membership of FIEC. The church also encourages interest in and support for other Christian organisations and individuals who seek to advance their Christian faith or undertake charitable works in the UK or overseas.

The church activities are financed almost entirely by the voluntary giving of church members and other regular attendees. The church does not engage in fundraising activities.

Organisational structure

The charity is run by the Trustees (Elders) and Pastors, all voted for by a general church meeting of the members of the church. With the exception of the Pastors, all officers, Elders and Deacons require a 75% supported vote. If elected, trustees/elders stand for a period of three years, followed by re-nomination and election by members. Trustees/Elders meet monthly throughout the year. Deacons also meet separately throughout the year with an Elder present and sometimes Pastor.

Church Ministries.

These ministries are grouped into various structures and overseen by Elders and Pastors under the following headings. Discipleship, Global Vision, Evangelism, Youth, Practical Services.

Discipleship

This group of ministries includes Word Ministry and prayer and we also broadcast every Sunday morning and evening, and some Wednesday evening services. Other ministries in this group include Preacher training group, social media and fellowship groups. The whole church is split into fellowship groups overseen by an Elder for spiritual support and providing practical help where needed. Life groups also allow

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

members or friends to join together to study a particular Bible book over a number of weeks. This group also has a team that visit elderly folk on a regular basis who cannot get to church or who are in care homes. Other activities include bookstall, music team, prayer meetings, and prayer circles by telephone and social media when urgent or forthcoming prayer is needed/requested, friendship lunches and pastoral care coordinators.

Our current Pastor announced that he intends to retire within the next few years and therefore a team of members including Trustee/Elders and members has been formed to encourage the fellowship in prayer and support in this major search activity.

At a recent AGM the fellowship also positively voted to the agreement to the purchase of a second (smaller) manse for future use to the ministry team.

We were in the process of trying to recruit another member of staff who will work amongst the ladies of our church and local community. This activity has been put on hold until the Lord provides us with our next pastor and he can be actively involved with this appointment.

Global Vision

There is a dedicated team that formulates their annual budget and oversees the allocation of that budget. It is used to further the Lord's work in areas overseas and within the UK. Through this fund we support missionary work in Chad amongst the Dadjo community supporting the development of the Holy Bible into their own language to encourage an understanding of the Christian faith. We also support missionaries in Kosovo and one of our own member's works among young people in Bolivia. Morning Star, a work among young children, is also supported in South Africa. The church supports Samaritan's Purse providing many Christmas gift boxes provided by church members. This year some 300 boxes were sent out. Charities within the UK are also supported such as Caring For Life in Leeds.

Evangelism

The church continues to spread the Christian faith to as many folks as possible. A few of our members carry out street evangelism within the Kingston upon Thames town centre.

Other members support work on a visiting basis in a local prison administering sermons, Bible sessions and prayer support.

The church has valuable ministries among our ladies and separate work among our men folk. We have also started a group named Timeless and this is designed to reach out in our community to all folk over the age of 60 years. This includes coffee mornings, seated exercise, craft, board games, talks and once a quarter a lunch. We deliver advertising leaflets in the local community advertising Timeless. All ministries reach out into our local community to welcome all who wish to attend. We also host a weekly use of our church premises by an Anonymous 12step group and a small number have joined our fellowship coming to a faith in Jesus Christ.

We also run Alpha courses online using Zoom or together in church. Support is also given to The Christian Schools Worker Trust (Insight) which works within the local schools for Bible study classes and afterschool meetings.

Youth

The church has a very well used children's/youth ministry that serves the local community. This ministry starts with mothers/carers group 0-3 years, followed later in the day by Kid's Zone 3-7 years then our Spectrum 7-11 years ending with our ID group 11-18 years. We also have a varied ministry among all young ages on a Sunday morning. There is also a valued music group which invites and encourages teenagers with both instrumental and vocal skills to practise and use those skills. This group, recognised as Sunday School of Rock (SSoR), also presents an annual concert with income support being given entirely to a sponsored charity.

Practical Services

This ministry covers all activities that provide support to the church fellowship enabling all ministries to function such as: Welcoming/stewarding, fabric of buildings, transport services, cleaning, audio and visual communication, Registrar, practical care team who provide extra support where required for doctor/hospital transport and in house care. Church administration using Church Suite software that had been developed during lockdown and subsequent reuse has continued to be further developed to enable better communication with the local community.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

Developments, activities and achievements during the year

The church has continued to advance and propagate the Christian religion in Surrey in accordance with the trust deed. The workers continued to be effective in the local area throughout the year and to show positive and encouraging progress.

We continue to exist to spread the Christian faith locally, nationally, to help church members with their spiritual or mental or physical activities; and to bless the community in which the church building is located.

Risk

The trustees confirm that they have considered the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks. These systems are regularly discussed at monthly Elders meetings. For example:

- Wherever possible, risk assessment procedures are formulated, to ensure consideration and practises introduced to cover health and care activities. These procedures are extended with specific agreed plans and actions for all ministries that are part of the church life.
- Safeguarding has always been a major part of church life and we have a substantial safeguarding policy document and team that ensure this document is continually re-assessed and applied. This policy relates to youth and vulnerable folk of all ages and also requires all officials and volunteers who work within these ministries to be given a copy of this policy and related training together with DBS certification.

Review of financial activities and affairs

Trustees/Elders and Deacons are continually kept up to date with the financial position of the charity's income. Forward planning budgets are also approved by Elders and Deacons before presentation for approval by the church members at an annual general meeting. Statements of accounts are also presented at the AGM for oversight by the attending members.

The charity has one General Fund that supports all minor sub funds.

Reserves policy

The free reserves on 31 March 2025 were £105,561. Trustees aim to keep financial reserves at typically three months expenditure. The free reserves are in excess of the minimum required by the reserves policy and the trustees therefore consider that this level of reserves is adequate to support the charity's ongoing activities.

Grant making policy

Grants are approved by the elders/trustees and are usually made from funds collected at Harvest and Christmas services.

Fundraising policy

Projects undertaken by the church are typically funded from general giving to the church, but the church may on some occasions seek specific funding for specific projects. Example -: The fellowship were asked to provide for the purchase, running costs and servicing of 3 motor bikes to be used by 3 Chadian missionaries that the church support. This was for a 5 year period then to be reviewed. The Lord blessed this request and money was provided and the motor bikes are now in use. Praise the Lord for his ministry in this work.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its financial activities for that period. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the church will continue.

HOOK EVANGELICAL CHURCH**Registered charity number: 1132505****REPORT OF THE TRUSTEES (continued)****FOR THE YEAR ENDED 31 MARCH 2025**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees on 12 January 2026.



S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505
REPORT OF THE INDEPENDENT AUDITOR
TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Hook Evangelical Church (the "Charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505
REPORT OF THE INDEPENDENT AUDITOR
TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to employment, financial reporting legislation and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to management bias in accounting estimates, particularly valuation of properties, recognition of legacy income, presentation of separately disclosed items and management override of controls.

In response to the risks identified we designed procedures which included, but were not limited to challenging significant accounting estimates, reviewing legacy correspondence, agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries, reviewing Trustees' minutes and evaluating the charity's internal controls.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Bhupindar Chowdhary
Senior Statutory Auditor
Chowdhary & Co
Chartered Accountants and registered Auditors
46 Syon Lane
Osterley
TW7 5NQ

Date: 12 January 2026

Bhupindar Chowdhary of Chowdhary & Co Chowdhary & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Note	General fund £	Designat- ed funds £	Capital fund £	Restricted fund £	Total 2025 £	Total 2024 £
Income							
<i>Donations and legacies</i>							
Offerings and donations (including tax refunds)	2	158,930	42,957	-	3,500	205,387	199,974
Legacies receivable	2	-	60,285	-	-	60,285	-
<i>Investment income</i>							
Property rental income		-	55,200	-	-	55,200	51,836
Interest received		11,593	-	-	-	11,593	9,991
Total income		170,523	158,442	-	3,500	332,465	261,801
Expenditure on							
Charitable activities	3	179,404	31,679	3,503	3,500	218,086	249,377
Governance costs							
Audit fee		13,520	-	-	-	13,520	16,762
Accountant's/Independent examiner's fee		5,400	-	-	-	5,400	2,560
Total expenditure		198,324	31,679	3,503	3,500	237,006	268,699
Gains on revaluation of investment properties	5	-	-	-	-	-	90,000
Net income/(expenditure) before transfers		(27,801)	126,763	(3,503)	-	95,459	83,102
Transfers	6	48,449	(48,449)	-	-	-	-
Net income before other recognised gains and losses		20,648	78,314	(3,503)	-	95,459	83,102
Gains on revaluation of fixed assets for charity's own use	4	-	-	-	-	-	685,000
Net income for the year		20,648	78,314	(3,503)	-	95,459	768,102
Balances brought forward at 1 April 2024		84,913	922,338	3,790,837	-	4,798,088	4,029,986
Balances carried forward at 31 March 2025		105,561	1,000,652	3,787,334	-	4,893,547	4,798,088

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	<i>Note</i>	<i>General fund</i> £	<i>Designat- ed funds</i> £	<i>Capital fund</i> £	<i>Restricted fund</i> £	<i>Total 2024</i> £	<i>Total 2023</i> £
Income							
<i>Donations and legacies</i>							
Offerings and donations (including tax refunds)	2	152,200	44,317	-	3,457	199,974	220,990
Legacies receivable	2	-	-	-	-	-	170,000
<i>Investment income</i>							
Property rental income		-	51,836	-	-	51,836	39,950
Interest received		9,991	-	-	-	9,991	1,925
Total income		162,191	96,153	-	3,457	261,801	432,865
Expenditure on							
Charitable activities	3	151,312	84,775	9,833	3,457	249,377	313,800
Governance costs					-		
Audit fee		16,762	-	-	-	16,762	4,800
Accountant's/Independent examiner's fee		2,560	-	-	-	2,560	2,840
Total expenditure		170,634	84,775	9,833	3,457	268,699	321,440
Gains on revaluation of investment properties	5	-	-	90,000	-	90,000	(16,936)
Net income/(expenditure) before transfers		(8,443)	11,378	80,167	-	83,102	94,489
Transfers	6	38,856	(40,510)	1,654	-	-	-
Net income before other recognised gains and losses		30,413	(29,132)	81,821	-	83,102	94,489
Gains on revaluation of fixed assets for charity's own use	4	-	-	685,000	-	685,000	9,700
Net income for the year		30,413	(29,132)	766,821	-	768,102	104,189
Balances brought forward at 1 April 2023		54,500	951,470	3,024,016	-	4,029,986	3,925,797
Balances carried forward at 31 March 2024		84,913	922,338	3,790,837	-	4,798,088	4,029,986

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		2,417,334		2,420,837
Investments	5		<u>1,370,000</u>		<u>1,370,000</u>
			3,787,334		3,790,837
CURRENT ASSETS					
Debtors – gift aid refund due		72,125		35,623	
Debtors – loan to church member		2,188		5,964	
Debtors – prepaid insurance		2,130		2,130	
Debtors – Employment Allowance		2,972		7,445	
Debtors – legacy receivable		49,000		170,000	
Cash at bank		<u>1,004,761</u>		<u>801,489</u>	
		<u>1,133,176</u>		<u>1,022,651</u>	
CURRENT LIABILITIES					
Creditors – accruals		19,200		15,400	
Creditors – other creditors		<u>7,762</u>		<u>-</u>	
		<u>26,962</u>		<u>15,400</u>	
NET CURRENT ASSETS			1,106,213		1,007,251
TOTAL ASSETS LESS CURRENT LIABILITIES	9		<u>4,893,547</u>		<u>4,798,088</u>
FUNDS – UNRESTRICTED					
General fund			105,561		84,913
Designated funds	6		1,000,652		922,338
Capital fund			<u>3,787,334</u>		<u>3,790,837</u>
			<u>4,893,547</u>		<u>4,798,088</u>

The financial statements were approved by the trustees on 12 January 2026 and were signed on their behalf by:



S R Wigginton

Trustee

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Hook Evangelical Church is an unincorporated charity registered in England and Wales. The principal office is Hook Evangelical Church, Brook Road, Surbiton, Surrey.

- a** The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, and Generally Accepted Accounting Practice as it applies from 1 January 2019.

The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed assets and investments.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. Therefore, the Trustees adopt the going concern basis of accounting in preparing the financial statements.

b Income

Offerings and donations are included as receipts when they are banked. Gift aid tax refunds are recognised as income at the same time as the gift to which they relate. Legacies are accounted for when the charity is notified of the receipt and the amount can be quantified with reasonable accuracy. Rental income is credited when receivable

c Expenditure

Expenditure is accounted for on an accruals basis.

Direct charitable expenditure comprises all expenditure directly related to the objects of the church. Management and administration expenses comprise expenditure related to the cost of compliance with statutory requirements.

d Funds

The general fund includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the Trust Deed. Other gifts received for specified purposes are recorded in designated funds, but it is a condition of receiving such gifts that they are considered to be unrestricted and can be used for any aspect of the church's activities. The general fund and the capital fund are both unrestricted funds. The capital fund represents the funds of the church that are invested in fixed assets. The designated funds are unrestricted and are detailed in note 6 to the accounts.

e Fixed assets

Property is included in the balance sheet at the trustees' estimate of the value. A nominal amount is included in the balance sheet to represent other fixed assets held by the church (e.g. furniture, equipment etc.).

No depreciation is provided on freehold land. Freehold buildings are depreciated on a straight-line basis over 50 years, where the carrying value is above the estimated residual.

Other fixed assets are depreciated on a straight-line basis over 10 years.

f Investments

Investment property held to earn rental and for capital appreciation, is recognised initially at the purchase cost plus directly attributable expenditure. Subsequently it is measured at fair value at the balance sheet date. The surplus or deficit on revaluation is recognised in the Statement of Financial Activities.

g Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are legally recognised at transaction value and are subsequently measured at settlement value.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

h Stocks

No value is attributed to the value of book room stocks.

i Pension Scheme

The church makes contributions to defined contribution personal pension schemes for one of its employees. Contributions are recognised when paid.

j Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening the deposit.

k Current liabilities

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reasonably. Creditors and provisions are recognised at their settlement amount.

2. Voluntary income

	<i>General fund £</i>	<i>Designat- ed funds £</i>	<i>Capital fund £</i>	<i>Restrict- ed fund £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
General fund	158,930	-	-	-	158,930	152,200
Caring for Life fund	-	-	-	-	-	120
Joe Stoneham support fund	-	-	-	3,500	3,500	3,192
Chad motorbike fund	-	957	-	-	957	5,062
Communion fund	-	2,500	-	-	2,500	1,400
Future Ministry fund	-	-	-	-	-	-
Global Vision fund	-	39,500	-	-	39,500	38,000
	158,930	42,957	-	3,500	205,387	199,974
Legacy received – Property fund	-	-	-	-	-	-
	158,930	103,242	-	3,500	265,672	199,974

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

3. Charitable activities	General fund £	Designat- ed funds £	Capital fund £	Restricted fund £	Total 2025 £	Total 2024 £
Bank charges	673	-	-	-	673	920
Depreciation - church building	-	-	-	-	-	-
Depreciation - houses	-	-	-	-	-	-
Depreciation - other fixed assets	-	-	3,503	-	3,503	3,503
Loss on disposal of fixed assets	-	-	-	-	-	6,330
Evangelism	16,207	-	-	-	16,207	30,371
Grants	-	-	-	-	-	-
Caring for Life	3,000	-	-	-	3,000	4,500
FIEC	6,000	-	-	-	6,000	6,000
Gani Smolica	2,625	-	-	-	2,625	500
Insight	10,875	-	-	-	10,785	1,000
Morning Star	1,250	-	-	-	1,250	2,775
Release International	2,000	-	-	-	2,000	500
Rev T Neale leaving gift	-	-	-	-	-	350
Samaritan's Purse	500	-	-	-	500	250
SASRA	-	-	-	-	-	250
C Bexley	2,250	-	-	-	2,250	-
Hope Church Tolworth	20,000	-	-	-	20,000	-
Other	750	-	-	-	750	-
Ministry	52,849	-	-	-	52,849	56,368
Other (including insurance, utilities and cleaning)	60,425	-	-	-	60,425	47,663
Communion fund	-	-	-	-	-	1,400
Property fund	-	6,443	-	-	6,443	33,508
Youth fund	-	4,251	-	-	4,251	2,614
Global Vision fund grants	-	-	-	-	-	-
Aviles support	-	-	-	-	-	7,000
Caring For Life	-	2,000	-	-	2,000	2,000
Chad trips	-	6,677	-	-	6,677	500
Dadjo Project	-	-	-	-	-	10,575
Gani Smolica	-	6,500	-	-	6,500	8,000
Joe Stoneham	-	2,500	-	3,500	6,000	12,500
Prison Ministries	-	1,000	-	-	1,000	1,000
RBK schools work	-	-	-	-	-	9,000
World vision team visit	-	2,058	-	-	-	2,058
Other	-	250	-	-	250	-
	179,404	31,679	3,503	3,500	218,086	249,377

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

4. Fixed assets	Church (a)	Houses (b)	Other fixed assets	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	1,600,000	800,000	35,035	2,435,035
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
At 31 March 2025	<u>1,600,000</u>	<u>800,000</u>	<u>35,035</u>	<u>2,435,035</u>
Accumulated depreciation				
At 1 April 2024	-	-	14,198	14,198
Provision for the year	-	-	3,503	3,503
On disposals	-	-	-	-
On revaluation	-	-	-	-
At 31 March 2025	<u>-</u>	<u>-</u>	<u>17,701</u>	<u>17,701</u>
Net book value				
At 31 March 2025	<u>1,600,000</u>	<u>800,000</u>	<u>17,334</u>	<u>2,417,334</u>
At 31 March 2024	<u>1,600,000</u>	<u>800,000</u>	<u>20,837</u>	<u>2,420,837</u>

- a) Church buildings – Brook Road
b) 87 Tolworth Road

The church buildings were revalued at open market value by Gregory A Michail FRICS of Sneller Commercial as at 31 March 2024. Other buildings were revalued at open market value by the elders/trustees as at 31 March 2024 using an independent valuer. The trustees are of the opinion that for the year up to 31 March 2025, the value of the above properties remain same as the previous year.

5. Investments

Leasehold property

	2025	2024
	£	£
At 1 April 2024	1,370,000	1,280,000
Additions	-	-
Transferred from fixed assets	-	-
Revaluation	-	90,000
At 31 March 2025	<u>1,370,000</u>	<u>1,370,000</u>

The properties at 31, 32 and 105 Verona Drive and 14a Manor Court, Station Approach were revalued at open market value by the elders/trustees as at 31 March 2024 using independent valuers. The trustees are of the opinion that for the year up to 31 March 2025, the value of these properties remain same as the previous year.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

6. Designated funds – 31 March 2025	Balance brought forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
Chad motorbike fund	-	957	-	-	957
Communion fund	1,073	2,500	(2,500)	-	1,073
Future ministry fund	200,128	-	-	-	200,128
Future mission field workers fund	64,500	-	-	-	64,500
Global Vision fund	33,488	39,500	(15,985)	-	57,003
Joe Stoneham Support fund	5,044	-	(2,500)	2500	5,044
Property fund	616,105	115,485	(6,443)	(55,200)	669,947
Provisions fund	2,000	-	-	-	2,000
Youth fund	-	-	(4,251)	4,251	-
	922,338	158,442	(31,679)	(48,449)	1,000,652

Designated funds - 31 March 2024	Balance brought forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
Chad motorbike fund	-	4,917	(4,782)	(135)	-
Communion fund	1,073	1,400	(1,400)	-	1,073
Future ministry fund	200,128	-	-	-	200,128
Future mission field workers fund	61,500	-	-	3,000	64,500
Global Vision fund	36,047	38,000	(33,028)	(7,531)	33,488
Joe Stoneham Support fund	7,544	-	(9,308)	6,808	5,044
Property fund	643,178	51,836	(33,508)	(45,401)	616,105
Provisions fund	2,000	-	-	-	2,000
Youth fund	-	-	(2,614)	2,614	-
	951,470	96,153	(84,640)	(40,645)	922,338

Where designated fund balances are less than or more than the amount required for the various projects in hand, from time to time, balances are adjusted by way of transfers to and from other funds. The designated funds were established for the following purposes:

Chad motorbike fund:

Provides funds for the purchase of motorbikes for mission work in Chad.

Communion fund:

Provides funds to help for those in need within the fellowship.

Future ministry fund:

Provides funds for the education of future ministers sourced from within the fellowship, with a particular emphasis on preaching.

Future mission field workers fund:

Provides support for mission work.

Joe Stoneham support fund:

Provides additional funding for his preaching ministry training.

Property fund:

Provides for repairs and maintenance to properties owned by the church.

Provisions fund:

Provides for emergency repairs to church properties and other equipment.

Global Vision fund:

Provides funds for missionary work supported by the church.

Youth fund:

Provides funds for youth work.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

7. Restricted funds

	<i>Balance brought forward £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance carried forward £</i>
Joe Stoneham fund	-	3,500	(3,500)	-	-
	-	3,500	(3,500)	-	-

Joe Stoneham support fund:

Provides additional funding by church members for his preaching ministry training.

8. Staff costs

	<i>2025 £</i>	<i>2024 £</i>
Included within the figures in note 3 on page 14 are the following staff costs:		
Wages and salaries	54,816	78,711
Social security costs	4,473	2,463
Pension costs	2,640	4,865
	<u>61,929</u>	<u>86,039</u>
	<i>No</i>	<i>No</i>
	<u>4</u>	<u>4</u>

The average number of persons employed during the year was

No employees had emoluments of more than £60,000.

No trustee received any expenses for services provided (2024: £Nil).

Total unrestricted donations from trustees amounted to £10,744 (2024: £10,744).

The total remuneration of Key Management Personnel was £57,274 (2024: £77,072).

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

9. Analysis of net assets between funds

For the year ended 31 March 2025	<i>Fixed assets</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Net assets</i>
	£	£	£	£
General fund	-	132,523	(26,962)	105,561
Designated funds	-	1,000,652	-	1,000,652
Capital fund	3,787,334	-	-	3,787,334
	<u>3,787,334</u>	<u>1,133,175</u>	<u>(26,962)</u>	<u>4,893,547</u>

For the year ended 31 March 2024	<i>Fixed assets</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Net assets</i>
	£	£	£	£
General fund	-	100,313	(15,400)	84,913
Designated funds	-	922,338	-	922,338
Capital fund	3,790,837	-	-	3,790,837
	<u>3,790,837</u>	<u>1,022,651</u>	<u>(15,400)</u>	<u>4,798,088</u>

10. Related party transactions

During the year, £10,875 (2024: £10,103) was given to Insight, a charity of which Raymond James is a trustee.

Paul Pease, a trustee, was employed and the charity paid £45,979 (2024: £50,403) in respect of his duties as a pastor. This payment to a trustee is permitted by the church constitution. Pension contributions of £2,640 (2024: £2,640) were also paid.

HOOK EVANGELICAL CHURCH

England & Wales - Charity number 1132505

Accounts

HOOK EVANGELICAL CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Registered charity number: 1132505

HOOK EVANGELICAL CHURCH

INDEX

YEAR ENDED 31 MARCH 2024

	Page
Charity information	1
Report of the trustees	2 – 5
Report of the independent auditor	6 - 8
Statement of financial activities	9 – 10
Balance sheet	11
Notes to the financial statements	12 – 18

HOOK EVANGELICAL CHURCH**CHARITY INFORMATION****YEAR ENDED 31 MARCH 2024**

Constituted by a Trust Deed dated 24 October 1908 and governed by the Constitution adopted 6 May 2009.

Registered charity number: 1132505

Objects: The church was established with the aim of promoting the evangelical protestant religion and this is continued through public worship of the Lord's Day and other meetings during the week, including meetings for children and young people.

Trustees of property: The Fellowship of Independent Evangelical Churches Limited

Pastors: Paul Pease
Tim Neale

Trustees: Paul Pease (Pastor)
Raymond James (Elder)
Stephen Wigginton (Elder)
Richard Brown (Elder)

Deacons: Alan Rigby (Deacon)
Robert Stoneham (Deacon)
David Batten (Deacon)

Treasurer/Secretary: Stephen Wigginton

Bankers: Barclays Bank PLC
Surbiton Branch

Auditors: Jacob, Cavenagh & Skeet
5 Robin Hood Land
Sutton
Surrey
SM1 2SW

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Constitution and objectives

Hook Evangelical Church (Hook Church) is constituted by a trust deed dated 24 October 1908 and governed by the Constitution adopted 6 May 2009, with the object of promoting religion on evangelical Protestant lines. From 6 November 2009, it is a registered charity with charity registration number 1132505.

The church was established with the following charitable objects:

- Advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Hook / Tolworth and the surrounding neighbourhood and
- Such other charitable purposes as shall, in the opinion of the managing trustees, further the work of the church

These objectives are primarily achieved through the public worship on the Lord's Day and other meetings during the week, including meetings for children and young people. The church services are held at premises located in Brook Road Surbiton Surrey KT6 5DB.

The trustees have had regard to the Charity Commission guidance and requirements relating to public benefits and are satisfied that the church's aims and activities properly meet any public benefit requirements.

Managing trustees

Trustees during the year ended 31 March 2024 were:

Paul Pease (Pastor)
Raymond James (Elder)
Richard Brown (Elder)
Stephen Wigginton (Elder, Treasurer, Secretary)

With the exception of the Pastor, the trustees receive no remuneration for their services. Trustees are appointed by the church in a general meeting having satisfied the biblical principles for holding such office.

We continue to exist to spread the Christian Faith locally, nationally and internationally, all our services are videoed and can be watched on YouTube; to help church members with their spiritual or mental or physical difficulties; and to bless the community in which the church building is located.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC) a grouping of over 600 independent evangelical churches throughout the UK. The church contributes to wider gospel work in the UK through the membership of FIEC. The church also encourages interest in and support for other Christian organisations and individuals who seek to advance their Christian faith or undertake charitable works in the UK or overseas.

The church activities are financed almost entirely by the voluntary giving of church members and other regular attendees. The church does not engage in fundraising activities.

Organisational structure

The charity is run by the Trustees (Elders) and Pastors, all voted for by a general church meeting of the members of the church. With the exception of the Pastors, all officers, Elders and Deacons require a 75% supported vote. If elected, trustees stand for a period of three years, followed by re-nomination and election by members. Trustees meet regularly throughout the year. Deacons also meet separately throughout the year with an Elder present and sometimes Pastor.

Church Ministries

These ministries are grouped into various structures and overseen by Elders and Pastors under the following headings. Discipleship, Global Vision, Evangelism, Youth, Practical Services.

Discipleship

This group of ministries includes Word Ministry and prayer and we also broadcasting every Sunday morning and evening, and also Wednesday evening services. Other ministries in this group include Preacher training group, social media and fellowship groups. The whole church is split into Life groups overseen by an Elder for spiritual support and providing practical help where needed. These group's run every other week at varying times to suite the group whereby members or friends can join together to study a particular gospel book over a number of weeks. These group's also have a team that visit elderly folk on a regular basis who cannot get to church or who are in care homes. Other activities include bookstall, music team, prayer meetings, and prayer circles by telephone and social media when urgent or forthcoming prayer is needed/requested, friendship lunches and pastoral care coordinators.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

Global Vision

There is a dedicated team that formulates their annual budget and oversees the allocation of that budget. It is used to further the Lord's work in areas overseas and within the UK. Through this fund we support missionary work in Chad amongst the Dadjo community supporting the development of the Holy Bible into their own language to encourage an understanding of the Christian faith. We also support missionaries in Kosovo and one of our own member's works among young people in Bolivia. We also support Morning Star, a work among young children in South Africa. The church supports Samaritan's Purse providing many Christmas gift boxes provided by church members. Charities within the UK are also supported such as Caring for Life in Leeds. The GV team also proposed that the church provided and support the maintenances of 3 motor bikes for use by local missionaries amongst Dadjo communities.

Evangelism

The church continues to spread the Christian faith to as many folks as possible. A few of our members carry out street evangelism within the Kingston upon Thames town centre.

Other members support work on a visiting basis in a local prison administering sermons, Bible sessions and prayer support.

The church has valuable ministries among our ladies and separate work among our men folk. We have also started a group named Timeless and this is designed to reach out in our community to all folk over the age of 60 years. This includes coffee mornings, seated exercise, craft, board games, talks and once a quarter a lunch. We deliver advertising leaflets in the local community advertising Timeless. We also host a coffee morning for all ages on the first Tuesday of each month. All ministries reach out into our local community to welcome all who wish to attend. We also host a weekly use of our church premises by an Anonymous 12step group and a small number have joined our fellowship coming to a faith in Jesus Christ.

We also run Alpha courses online using Zoom or together in church. Support is also given to The Christian Schools Worker Trust (Insight) which works within the local schools for Bible study classes and afterschool meetings.

Youth

The church has a very well used children's/youth ministry that serves the local community. This ministry starts with mothers/carers group 0-3 years, followed later in the day by Kid's Zone 3-7 years then our Spectrum 7-11 years ending with our ID group 11-18 years. We also have a varied ministry among all young ages on a Sunday morning.

There is also a valued music group which invites and encourages teenagers with both instrumental and vocal skills to practise and use those skills. This group, recognised as Sunday School of Rock (SSoR), also presents annual concerts with income support being given entirely to a sponsored charity. This last year Two charities benefitted Caring for Life in Leeds and The Morning Star Children's Centre in South Africa.

Practical Services

This ministry covers all activities that provide support to the church fellowship enabling all ministries to function such as: Welcoming/stewarding, fabric of buildings, transport services, cleaning, audio and visual communication, Registrar, practical care team who provide extra support where required for doctor/hospital transport and in house care. Church administration using Church Suite software which was established during lockdown and subsequent years to cover use of the church.

Developments, activities and achievements during the year

The church has continued to advance and propagate the Christian religion in Surrey in accordance with the trust deed. The workers continued to be effective in the local area throughout the year and to show positive and encouraging progress.

We continue to exist to spread the Christian faith locally, nationally, to help church members with their spiritual or mental or physical activities; and to bless the community in which the church building is located.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

Risk

The trustees confirm that they have considered the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks. These systems are regularly discussed at monthly Elders meetings.

Wherever possible, risk assessment procedures are formulated, to ensure consideration and practises introduced to cover health and care activities. These procedures were extended with specific agreed plans and actions for all ministries that take part in the church.

Safeguarding has always been a major part of church life and we have a substantial safeguarding policy document and team that ensure this document is continually re-assessed and applied. This policy relates to youth and vulnerable folk of all ages and also requires all officials and volunteers who work within these ministries to be given a copy of this policy and related training together with DBS certification.

Review of financial activities and affairs

Trustees/Elders and Deacons are continually kept up to date with the financial position of the charity's income. Forward planning budgets are also approved by Elders and Deacons before presentation for approval by the church members at an annual general meeting. Statements of accounts are also presented at the AGM for oversight by the attending members. Budgets are also presented to the church at an AGM to indicate where monies will be allocated and voted for acceptance by a show of hands.

The charity has one General Fund that supports all minor sub funds.

Reserves policy

At the year end, the charity had total funds of £4,798,088 (2023: £4,029,986). The free reserves on 31 March 2024 were £84,913 (2023: £54,500). The Trustees aim to keep financial reserves at typically three months expenditure. The free reserves of are in excess of the minimum required by the reserves policy and the trustees therefore consider that this level of reserves is adequate to support the charity's ongoing activities.

Grant making policy

Grants are approved by the elders/trustees and are usually made from funds collected at Harvest and Christmas services.

Fundraising policy

Projects undertaken by the church are typically funded from general giving to the church, but the church may on some occasions seek specific funding for specific projects.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its financial activities for that period. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the church will continue.

HOOK EVANGELICAL CHURCH**Registered charity number: 1132505****REPORT OF THE TRUSTEES (continued)****FOR THE YEAR ENDED 31 MARCH 2024**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees on 20 December 2024.

A handwritten signature in blue ink, appearing to read 'S R Wigginton', is written over the printed name and title.

S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH**Registered charity number: 1132505****REPORT OF THE INDEPENDENT AUDITOR
TO THE TRUSTEES****YEAR ENDED 31 MARCH 2024****Opinion**

We have audited the financial statements of Hook Evangelical Church (the "Charity") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
-

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to employment, financial reporting legislation and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to management bias in accounting estimates, particularly valuation of properties, recognition of legacy income, presentation of separately disclosed items and management override of controls.

In response to the risks identified we designed procedures which included, but were not limited to challenging significant accounting estimates, reviewing legacy correspondence, agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries, reviewing Trustees' minutes and evaluating the charity's internal controls.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE INDEPENDENT AUDITOR
TO THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

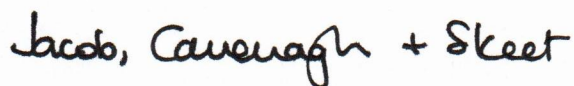
Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jacob Cavenagh & Skeet
Statutory Auditor
Chartered Accountants
Date:

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Jacob Cavenagh & Skeet is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

20 December 2024

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Note	General fund £	Designat- ed funds £	Capital fund £	Restricted fund £	Total 2024 £	Total 2023 £
Income from:							
<i>Donations and legacies</i>							
Offerings and donations (including tax refunds)	2	152,200	44,317	-	3,457	199,974	220,990
Legacies receivable	2	-	-	-	-	-	170,000
<i>Investment income</i>							
Property rental income		-	51,836	-	-	51,836	39,950
Interest received		9,991	-	-	-	9,991	1,925
Total income		162,191	96,153	-	3,457	261,801	432,865
Expenditure on:							
Charitable activities	3	151,447	84,640	9,833	3,457	249,377	313,800
<i>Governance costs</i>							
Audit fee		16,762	-	-	-	16,762	4,800
Accountant's/Independent examiner's fee		2,560	-	-	-	2,560	2,840
Total expenditure		170,769	84,640	9,833	3,457	268,699	321,440
Gains/(losses) on investments	5	-	-	90,000	-	90,000	(16,936)
Net income/(expenditure) before transfers		(8,578)	11,513	80,167	-	83,102	94,489
Transfers	6	38,991	(40,645)	1,654	-	-	-
Net income/(expenditure)		30,413	(29,132)	81,821	-	83,102	94,489
Gains on revaluation of fixed assets for charity's own use	4	-	-	685,000	-	685,000	9,700
Net movement in funds		30,413	(29,132)	766,821	-	768,102	104,189
Funds brought forward at 1 April 2023		54,500	951,470	3,024,016	-	4,029,986	3,925,797
Funds carried forward at 31 March 2024		84,913	922,338	3,790,837	-	4,798,088	4,029,986

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

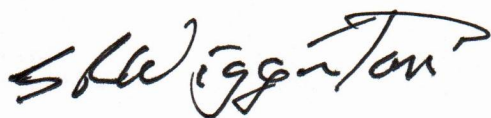
	<i>Note</i>	<i>General fund £</i>	<i>Designat- ed funds £</i>	<i>Capital fund £</i>	<i>Total 2023 £</i>	<i>Total 2022 £</i>
Income from:						
<i>Donations and legacies</i>						
Offerings and donations (including tax refunds)	2	169,890	51,100	-	220,990	252,503
Legacies receivable	2	-	170,000	-	170,000	-
<i>Investment income</i>						
Property rental income		-	39,950	-	39,950	34,030
Interest received		1,925	-	-	1,925	74
Total income		171,815	261,050	-	432,865	286,607
Expenditure on:						
Charitable activities	3	224,123	66,350	23,327	313,800	363,693
<i>Governance costs</i>						
Audit fee		4,800	-	-	4,800	-
Accountant's/Independent examiner's fee		2,840	-	-	2,840	2,400
Total expenditure		231,763	66,350	23,327	321,440	366,093
Gains/(losses) on investments	5	-	-	(16,936)	(16,936)	35,000
Net income/(expenditure) before transfers		(59,948)	194,700	(40,263)	94,489	(44,486)
Transfers	6	55,510	(382,446)	326,936	-	-
Net income/(expenditure)		(4,438)	(187,746)	286,673	94,489	(44,486)
Gains on revaluation of fixed assets for charity's own use		-	-	9,700	9,700	57,022
Net movement in funds		(4,438)	(187,746)	296,373	104,189	12,536
Funds brought forward at 1 April 2022		58,938	1,139,216	2,727,643	3,925,797	3,913,261
Funds carried forward at 31 March 2023		54,500	951,470	3,024,016	4,029,986	3,925,797

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505

BALANCE SHEET
AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		2,420,837		1,744,016
Investments	5		<u>1,370,000</u>		<u>1,280,000</u>
			3,790,837		3,024,016
CURRENT ASSETS					
Debtors – gift aid refund due		35,623		39,880	
Debtors – loan to church member		5,964		-	
Debtors – prepaid insurance		2,130		2,130	
Debtors – Employment Allowance		7,445		5,000	
Debtors – legacy receivable		170,000		170,000	
Cash at bank		<u>801,489</u>		<u>856,600</u>	
		1,022,651		1,073,610	
CURRENT LIABILITIES					
Creditors – accruals		15,400		7,640	
Creditors – other creditors		<u>-</u>		<u>60,000</u>	
		15,400		67,640	
NET CURRENT ASSETS					
			<u>1,007,251</u>		<u>1,005,970</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
	9		<u>4,798,088</u>		<u>4,029,986</u>
FUNDS – UNRESTRICTED					
General fund			84,913		54,500
Designated funds	6		922,338		951,470
Capital fund			<u>3,790,837</u>		<u>3,024,016</u>
			<u>4,798,088</u>		<u>4,029,986</u>

The financial statements were approved by the trustees on 20 December 2024 and were signed on their behalf by:



S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Hook Evangelical Church is an unincorporated charity registered in England and Wales. The principal office is Hook Evangelical Church, Brook Road, Surbiton, Surrey.

- a The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, and Generally Accepted Accounting Practice as it applies from 1 January 2019.

The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed assets and investments.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. Therefore, the Trustees adopt the going concern basis of accounting in preparing the financial statements.

b Income

Offerings and donations are included as receipts when they are banked. Gift aid tax refunds are recognised as income at the same time as the gift to which they relate. Legacies are accounted for when the charity is notified of the receipt and the amount can be quantified with reasonable accuracy. Rental income is credited when receivable

c Expenditure

Expenditure is accounted for on an accruals basis.

Direct charitable expenditure comprises all expenditure directly related to the objects of the church. Management and administration expenses comprise expenditure related to the cost of compliance with statutory requirements.

d Funds

The general fund includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the Trust Deed. Other gifts received for specified purposes are recorded in designated funds, but it is a condition of receiving such gifts that they are considered to be unrestricted and can be used for any aspect of the church's activities. The general fund and the capital fund are both unrestricted funds. The capital fund represents the funds of the church that are invested in fixed assets. The designated funds are unrestricted and are detailed in note 6 to the accounts.

e Fixed assets

Property is included in the balance sheet at the trustees' estimate of the value. A nominal amount is included in the balance sheet to represent other fixed assets held by the church (e.g. furniture, equipment etc.).

No depreciation is provided on freehold land. Freehold buildings are depreciated on a straight-line basis over 50 years, where the carrying value is above the estimated residual.

Other fixed assets are depreciated on a straight-line basis over 10 years.

f Investments

Investment property held to earn rental and for capital appreciation, is recognised initially at the purchase cost plus directly attributable expenditure. Subsequently it is measured at fair value at the balance sheet date. The surplus or deficit on revaluation is recognised in the Statement of Financial Activities.

g Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are legally recognised at transaction value and are subsequently measured at settlement value.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

h Stocks

No value is attributed to the value of book room stocks.

l Pension Scheme

The church makes contributions to defined contribution personal pension schemes for two of its employees. Contributions are recognised when paid.

j Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening the deposit.

k Current liabilities

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reasonably. Creditors and provisions are recognised at their settlement amount.

2. Voluntary income

	General fund £	Designat- ed funds £	Capital fund £	Restrict- ed fund £	Total 2024 £	Total 2023 £
General fund	152,200	-	-	-	152,200	169,890
Caring for Life fund	-	-	-	120	120	-
Joe Stoneham support fund	-	-	-	3,192	3,192	-
Chad motorbike fund	-	4,917	-	145	5,062	-
Communion fund	-	1,400	-	-	1,400	3,100
Future Ministry fund	-	-	-	-	-	10,000
Global Vision fund	-	38,000	-	-	38,000	38,000
	152,200	44,317	-	3,457	199,974	220,990
Legacy received – Property fund	-	-	-	-	-	170,000
	152,200	44,317	-	3,457	199,974	390,990

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

3. Charitable activities	General fund £	Designat- ed funds £	Capital fund £	Restricted fund £	Total 2024 £	Total 2023 £
Bank charges	920	-	-	-	920	806
Depreciation - church building	-	-	-	-	-	9,200
Depreciation - houses	-	-	-	-	-	10,500
Depreciation - other fixed assets	-	-	3,503	-	3,503	3,627
Loss on disposal of fixed assets	-	-	6,330	-	6,330	-
Evangelism	30,371	-	-	-	30,371	61,885
Grants	-	-	-	-	-	-
Caring for Life	4,500	-	-	-	4,500	6,992
FIEC	6,000	-	-	-	6,000	-
Gani Smolica	500	-	-	-	500	6,700
Insight	1,000	-	-	-	1,000	-
Morning Star	2,775	-	-	-	2,775	-
Release International	500	-	-	-	500	2,500
Rev T Neale leaving gift	350	-	-	-	350	-
Samaritan's Purse	250	-	-	-	250	-
SASRA	250	-	-	-	250	-
Tearfund	-	-	-	-	-	26,500
Other	-	-	-	-	-	2,600
Ministry	56,368	-	-	-	56,368	54,607
Other (including insurance, utilities and cleaning)	47,663	-	-	-	47,663	61,533
Communion fund	-	1,400	-	-	1,400	3,100
Property fund	-	33,508	-	-	33,508	18,307
Youth fund	-	2,614	-	-	2,614	3,008
Global Vision fund grants	-	-	-	-	-	-
Aviles support	-	7,000	-	-	7,000	6,000
Caring For Life	-	1,880	-	120	2,000	2,000
Chad trips	-	355	-	145	500	-
Dadjo Project	-	10,575	-	-	10,575	8,035
Gani Smolica	-	8,000	-	-	8,000	6,500
Joe Stoneham	-	9,308	-	3,192	12,500	7,500
Prison fund	-	-	-	-	-	1,000
Prison Ministries	-	1,000	-	-	1,000	-
RBK schools work	-	9,000	-	-	9,000	9,000
Other	-	-	-	-	-	1,900
	151,447	84,640	9,833	3,457	249,377	313,800

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

4. Fixed assets	<i>Church (a)</i>	<i>Houses (b)</i>	<i>Other fixed assets</i>	<i>Total</i>
	£	£	£	£
Cost or valuation				
At 1 April 2023	995,000	720,000	50,000	1,765,000
Additions	-	-	1,654	1,654
Disposals	-	-	(16,619)	(16,619)
Revaluation	605,000	80,000	-	685,000
At 31 March 2024	1,600,000	800,000	35,035	2,435,035
Accumulated depreciation				
At 1 April 2023	-	-	20,984	20,984
Provision for the year	-	-	3,503	3,503
On disposals	-	-	(10,289)	(10,289)
On revaluation	-	-	-	-
At 31 March 2024	-	-	14,198	14,198
Net book value				
At 31 March 2024	1,600,000	800,000	20,837	2,420,837
At 31 March 2023	995,000	720,000	29,016	1,744,016

a) Church buildings – Brook Road

b) 87 Tolworth Road

The church buildings were revalued at open market value by Gregory A Michail FRICS of Sneller Commercial as at 31 March 2024. Other buildings were revalued at open market value by the elders/trustees as at 31 March 2024 using an independent valuer.

5. Investments

Leasehold property

	2024	2023
	£	£
At 1 April 2023	1,280,000	650,000
Additions	-	326,936
Transferred from fixed assets	-	320,000
Revaluation	90,000	(16,936)
At 31 March 2024	1,370,000	1,280,000

The properties at 31, 32 and 105 Verona Drive and 14a Manor Court, Station Approach were revalued at open market value by the elders/trustees as at 31 March 2024 using independent valuers.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

6. Designated funds - 31 March 2024

	<i>Balance brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance carried forward</i>
	£	£	£	£	£
Chad motorbike fund	-	4,917	(4,782)	(135)	-
Communion fund	1,073	1,400	(1,400)	-	1,073
Future ministry fund	200,128	-	-	-	200,128
Future mission field workers fund	61,500	-	-	3,000	64,500
Global Vision fund	36,047	38,000	(33,028)	(7,531)	33,488
Joe Stoneham Support fund	7,544	-	(9,308)	6,808	5,044
Property fund	643,178	51,836	(33,508)	(45,401)	616,105
Provisions fund	2,000	-	-	-	2,000
Youth fund	-	-	(2,614)	2,614	-
	951,470	96,153	(84,640)	(40,645)	922,338

Designated funds - 31 March 2023

	<i>Balance brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance carried forward</i>
	£	£	£	£	£
Bookstall fund fund	205	-	-	(205)	-
Communion fund	1,073	3,100	(3,100)	-	1,073
Future ministry fund	129,128	10,000	-	61,000	200,128
Future mission field workers fund	10,000	-	-	51,500	61,500
Global Vision fund	40,472	38,000	(34,435)	(7,990)	36,047
Joe Stoneham Support fund	5,044	-	(7,500)	10,000	7,544
Property fund	951,294	209,950	(18,306)	(499,760)	643,178
Provisions fund	2,000	-	-	-	2,000
Youth fund	-	-	(3,009)	3,009	-
	1,139,216	261,050	(66,350)	(382,446)	951,470

Where designated fund balances are less than or more than the amount required for the various projects in hand, from time to time, balances are adjusted by way of transfers to and from other funds. The designated funds were established for the following purposes:

Chad motorbike fund:

Provides funds for the purchase of motorbikes for mission work in Chad.

Communion fund:

Provides funds to help for those in need within the fellowship.

Future ministry fund:

Provides funds for the education of future ministers sourced from within the fellowship, with a particular emphasis on preaching.

Future mission field workers fund:

Provides support for mission work.

Joe Stoneham support fund:

Provides additional funding for his preaching ministry training.

Property fund:

Provides for repairs and maintenance to properties owned by the church.

Provisions fund:

Provides for emergency repairs to church properties and other equipment.

Global Vision fund:

Provides funds for missionary work supported by the church.

Youth fund:

Provides funds for youth work.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

7. Restricted funds

	<i>Balance brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance carried forward</i>
	£	£	£	£	£
Chad motorbike fund	-	145	(145)	-	-
Caring for Life Harvest appeal	-	120	(120)	-	-
Joe Stoneham fund	-	3,192	(3,192)	-	-
	-	3,457	(3,457)	-	-

Chad motorbike fund:

Provides funds for the purchase of motorbikes for mission work in Chad.

Caring for Life appeal:

Provides funds for the support of Caring for Life in Leeds.

Joe Stoneham support fund:

Provides additional funding by church members for his preaching ministry training.

8. Staff costs

Included within the figures in note 3 are the following staff costs:

	2024	2023
	£	£
Wages and salaries	78,711	97,060
Social security costs	2,463	4,752
Pension costs	4,865	7,540
	86,039	109,352
	No	No
	4	5

The average number of persons employed during the year was

No employees had emoluments of more than £60,000.

No trustee received any expenses for services provided (2023: £Nil).

Total unrestricted donations from trustees amounted to £10,744 (2023: £22,751).

The total remuneration of Key Management Personnel was £79,296 (2023: £102,640).

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of net assets between funds

As at 31 March 2024	<i>Fixed assets</i> £	<i>Current assets</i> £	<i>Current liabilities</i> £	<i>Net assets</i> £
General fund	-	100,313	(15,400)	84,913
Designated funds	-	922,338	-	922,338
Capital fund	3,790,837	-	-	3,790,837
	<u>3,790,837</u>	<u>1,022,651</u>	<u>(15,400)</u>	<u>4,798,088</u>

As at 31 March 2023	<i>Fixed assets</i> £	<i>Current assets</i> £	<i>Current liabilities</i> £	<i>Net assets</i> £
General fund	-	62,140	(7,640)	54,500
Designated funds	-	1,011,470	(60,000)	951,470
Capital fund	3,024,016	-	-	3,024,016
	<u>3,024,016</u>	<u>1,073,610</u>	<u>(67,640)</u>	<u>4,029,986</u>

10. Related party transactions

During the year, £10,103 (2023: £9,000) was given to Insight, a charity of which Raymond James is a trustee.

Paul Pease, a trustee, was employed and the charity paid £50,403 (2023: £49,156) in respect of his duties as a pastor. This payment to a trustee is permitted by the church constitution. Pension contributions of £2,640 (2023: £2,640) were also paid.

Accounts

HOOK EVANGELICAL CHURCH BROOK ROAD SURBITON KT6 5DB



**HOOK EVANGELICAL CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Registered charity number: 1132505

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

HOOK EVANGELICAL CHURCH

INDEX

YEAR ENDED 31 MARCH 2023

	Page
Charity information	1
Report of the trustees	2 - 4
Report of the independent auditor	5 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 – 15

HOOK EVANGELICAL CHURCH

CHARITY INFORMATION

YEAR ENDED 31 MARCH 2023

Constituted by a Trust Deed dated 24 October 1908 and governed by the Constitution adopted 6 May 2009.

Registered charity number: 1132505

Objects: The church was established with the aim of promoting the evangelical protestant religion and this is continued through public worship of the Lord's Day and other meetings during the week, including meetings for children and young people.

Trustees of property: The Fellowship Property Trust

Pastors: Paul Pease
Tim Neale

Trustees: Paul Pease (Pastor)
Raymond James (Elder)
Stephen Wigginton (Elder)
Richard Brown (Elder)

Deacons: Alan Rigby (Deacon)
Robert Stoneham (Deacon)
David Batten (Deacon)

Treasurer/Secretary: Stephen Wigginton

Accountants: Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

Bankers: Barclays Bank PLC
Surbiton Branch

Auditors: Jacob, Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Constitution and objectives

Hook Evangelical Church (Hook Church) is constituted by a trust deed dated 24 October 1908 and governed by the Constitution adopted 6 May 2009, with the object of promoting religion on evangelical Protestant lines. From 6 November 2009, it is a registered charity with charity registration number 1132505.

The church was established with the following charitable objects:

- Advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Hook / Tolworth and the surrounding neighbourhood and
- Such other charitable purposes as shall, in the opinion of the managing trustees, further the work of the church

These objectives are primarily achieved through the public worship on the Lord's Day and other meetings during the week, including meetings for children and young people. The church services are held at premises located in Brook Road Surbiton Surrey KT6 5DB.

The trustees have had regard to the Charity Commission guidance and requirements relating to public benefits and are satisfied that the church's aims and activities properly meet any public benefit requirements.

Managing trustees

Trustees during the year ended 31 March 2023 were:

Paul Pease (Pastor)
 Raymond James (Elder)
 Richard Brown (Elder)
 Stephen Wigginton (Elder, Treasurer, Secretary)

With the exception of the Pastor, the trustees receive no remuneration for their services. Trustees are appointed by the church in a general meeting having satisfied the biblical principles for holding such office.

We continue to exist to spread the Christian Faith locally, nationally and internationally, all our services are videoed and can be watched on YouTube; to help church members with their spiritual or mental or physical difficulties; and to bless the community in which the church building is located.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC) a grouping of over 600 independent evangelical churches throughout the UK. The church contributes to wider gospel work in the UK through the membership of FIEC. The church also encourages interest in and support for other Christian organisations and individuals who seek to advance their Christian faith or undertake charitable works in the UK or overseas.

The church activities are financed almost entirely by the voluntary giving of church members and other regular attendees. The church does not engage in fundraising activities.

Organisational structure

The charity is run by the Trustees (Elders) and Pastors, all voted for by a general church meeting of the members of the church. With the exception of the Pastors, all officers, Elders and Deacons require a 75% supported vote. If elected, trustees stand for a period of three years, followed by re-nomination and election by members. Trustees meet regularly throughout the year. Deacons also meet separately throughout the year with an Elder present and sometimes Pastor.

Church Ministries

These ministries are grouped into various structures and overseen by Elders and Pastors under the following headings. Discipleship, Global Vision, Evangelism, Youth, Practical Services.

Discipleship

This group of ministries includes Word Ministry and prayer and we also broadcast services every Sunday morning and evening, and also Wednesday evening services. Other ministries in this group include Preacher training group, social media and fellowship groups. The whole church is split into fellowship groups overseen by an Elder for spiritual support and providing practical help where needed. We also run Formation groups whereby members or friends can join together to study a particular gospel book over a number of weeks. This group also has a team that visit elderly folk on a regular basis who cannot get to church or who are in care homes. Other activities include bookstall, music team, prayer meetings, and prayer circles by telephone and social media when urgent or forthcoming prayer is needed/requested, friendship lunches and pastoral care coordinators.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2023

We are in the process of trying to recruit another member of staff who will work amongst the ladies of our church and local community. Advertising has commenced.

Global Vision

There is a dedicated team that formulates their annual budget and oversees the allocation of that budget. It is used to further the Lord's work in areas overseas and within the UK. Through this fund we support missionary work in Chad amongst the Dadjo community supporting the development of the Holy Bible into their own language to encourage an understanding of the Christian faith. We also support missionaries in Kosovo and one of our own member's works among young people in Bolivia. Morning Star, a work among young children, is also supported in South Africa. The church supports Samaritan's Purse providing many Christmas gift boxes provided by church members. This year some 300 boxes were sent out. Charities within the UK are also supported such as Caring For Life in Leeds.

Evangelism

The church continues to spread the Christian faith to as many folks as possible. A few of our members carry out street evangelism within the Kingston upon Thames town centre.

Other members support work on a visiting basis in a local prison administering sermons, Bible sessions and prayer support.

The church has valuable ministries among our ladies and separate work among our men folk. We have also started a group named Timeless and this is designed to reach out in our community to all folk over the age of 60 years. This includes coffee mornings, seated exercise, craft, board games, talks and once a quarter a lunch. We deliver advertising leaflets in the local community advertising Timeless. All ministries reach out into our local community to welcome all who wish to attend. We also host a weekly use of our church premises by an Anonymous 12step group and a small number have joined our fellowship coming to a faith in Jesus Christ.

We also run Alpha courses online using Zoom or together in church. Support is also given to The Christian Schools Worker Trust (Insight) which works within the local schools for Bible study classes and afterschool meetings.

Youth

The church has a very well used children's/youth ministry that serves the local community. This ministry starts with mothers/carers group 0-3 years, followed later in the day by Kid's Zone 3-7 years then our Spectrum 7-11 years ending with our ID group 11-18 years. We also have a varied ministry among all young ages on a Sunday morning. During lockdown extensive use of Zoom and other online activities were used to ensure personal contacts.

There is also a valued music group which invites and encourages teenagers with both instrumental and vocal skills to practise and use those skills. This group, recognised as Sunday School of Rock (SSoR), also presents annual concerts with income support being given entirely to a sponsored charity.

Practical Services

This ministry covers all activities that provide support to the church fellowship enabling all ministries to function such as: Welcoming/stewarding, fabric of buildings, transport services, cleaning, audio and visual communication, Registrar, practical care team who provide extra support where required for doctor/hospital transport and in house care. Church administration using Church Suite software has been developed during lockdown and subsequent reuse of the church, to enable a booking in system to be generated to help with seat allocation when spacing was required by government guidelines.

Developments, activities and achievements during the year

The church has continued to advance and propagate the Christian religion in Surrey in accordance with the Constitution. The workers continued to be effective in the local area throughout the year and to show positive and encouraging progress.

We continue to exist to spread the Christian faith locally, nationally, to help church members with their spiritual or mental or physical activities; and to bless the community in which the church building is located.

Risk

The trustees confirm that they have considered the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks. These systems are regularly discussed at monthly Elders meetings.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2023

Following Covid 19 a Hook Action Team was formed, drawn from officials of the church and supported by specialist members to ensure complete safety. This is continuing to be used and regular meetings take place to review this work.

Wherever possible, risk assessment procedures were formulated, to ensure consideration and practises introduced to cover health and care activities. These procedures were extended with specific agreed plans and actions for all ministries that were part of the church.

Safeguarding has always been a major part of church life and we have a substantial safeguarding policy document and team that ensure this document is continually re-assessed and applied. This policy relates to youth and vulnerable folk of all ages and also requires all officials and volunteers who work within these ministries to be given a copy of this policy and related training together with DBS certification.

Review of financial activities and affairs

Trustees/Elders and Deacons are continually kept up to date with the financial position of the charity's income. Forward planning budgets are also approved by Elders and Deacons before presentation for approval by the church members at an annual general meeting. Statements of accounts are also presented at the AGM for oversight by the attending members.

The charity has one General Fund that supports all minor sub funds.

Reserves policy

The free reserves on 31 March 2023 were £54,500. The Trustees consider that this level of reserves is adequate to support the charity's ongoing activities.

Grant making policy

Grants are approved by the elders/trustees and are usually made from funds collected at Harvest and Christmas services.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its financial activities for that period. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the church will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees on 29 January 2024.



S R Wigginton
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF

HOOK EVANGELICAL CHURCH

Opinion

We have audited the financial statements of Hook Evangelical Church (the "Charity") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF

HOOK EVANGELICAL CHURCH (CONTINUED)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to employment, financial reporting legislation and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to management bias in accounting estimates, particularly valuation of properties, presentation of separately disclosed items and management override of controls.

In response to the risks identified we designed procedures which included, but were not limited to challenging significant accounting estimates, agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries, reviewing Trustees' minutes and evaluating the charity's internal controls.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF

HOOK EVANGELICAL CHURCH (CONTINUED)

Auditor's responsibilities for the audit of the financial statements (continued)

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jacob, Cavenagh + Skeet

Jacob Cavenagh & Skeet

Statutory Auditor

Chartered Accountants

Date: *30 January 2024*

5 Robin Hood Lane

Sutton

Surrey

SM1 2SW

Jacob Cavenagh & Skeet is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

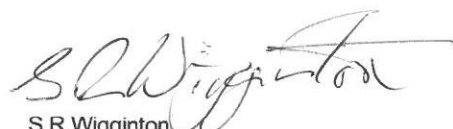
	Note	General fund £	Designat- ed funds £	Capital fund £	Total 2023 £	Total restated 2022 £
Income from:						
<i>Donations and legacies</i>						
Offerings and donations (including tax refunds)	2	169,890	51,100	-	220,990	252,503
Legacies receivable	2	-	170,000	-	170,000	-
<i>Investment income</i>						
Property rental income		-	39,950	-	39,950	34,030
Interest received		1,925	-	-	1,925	74
Total income		171,815	261,050	-	432,865	286,607
Expenditure on:						
Charitable activities	3	224,123	66,350	23,327	313,800	363,693
<i>Governance costs</i>						
Audit fee		4,800	-	-	4,800	-
Accountant's/Independent examiner's fee		2,840	-	-	2,840	2,400
Total expenditure		231,763	66,350	23,327	321,440	366,093
Net income/(expenditure) before transfers		(59,948)	194,700	(23,327)	111,425	(79,486)
Transfers	6	55,510	(382,446)	326,936	-	-
Net income/(expenditure)		(4,438)	(187,746)	303,609	111,425	(79,486)
Gains on revaluation of fixed assets for charity's own use	4	-	-	9,700	9,700	57,022
Gains/(losses) on investments	5	-	-	(16,936)	(16,936)	35,000
Net movement in funds		(4,438)	(187,746)	296,373	104,189	12,536
Funds brought forward at 1 April 2022 as previously stated		58,938	422,416	2,727,643	3,208,997	
Prior year adjustment	10	-	716,800	-	716,800	
Funds brought forward at 1 April 2022 as restated		58,938	1,139,216	2,727,643	3,925,797	3,913,261
Balances carried forward at 31 March 2023		54,500	951,470	3,024,016	4,029,986	3,925,797

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505

BALANCE SHEET
AS AT 31 MARCH 2023

		2023		2022 Restated	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		1,744,016		2,077,643
Investments	5		<u>1,280,000</u>		<u>650,000</u>
			3,024,016		2,727,643
CURRENT ASSETS					
Debtors – gift aid refund due		39,880		49,171	
Debtors – prepaid insurance		2,130		1,470	
Debtors – employers allowance		5,000		-	
Debtors – legacy receivable		170,000		716,800	
Cash at bank		<u>856,600</u>		<u>435,476</u>	
		<u>1,073,610</u>		<u>1,202,917</u>	
CURRENT LIABILITIES					
Creditors – accruals		7,640		2,400	
Creditors – Other creditors		60,000		-	
Creditors – PAYE		<u>-</u>		<u>2,363</u>	
		<u>67,640</u>		<u>4,763</u>	
NET CURRENT ASSETS			<u>1,005,970</u>		<u>1,198,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	8		<u><u>4,029,986</u></u>		<u><u>3,925,797</u></u>
FUNDS – UNRESTRICTED					
General fund			54,500		58,938
Designated funds	6		951,470		1,139,216
Capital fund			<u>3,024,016</u>		<u>2,727,643</u>
			<u><u>4,029,986</u></u>		<u><u>3,925,797</u></u>

The financial statements were approved by the trustees on 29 January 2024 and were signed on their behalf by:


S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Hook Evangelical Church is an unincorporated charity registered in England and Wales. The principal office is Hook Evangelical Church, Brook Road, Surbiton, Surrey.

- a** The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, and Generally Accepted Accounting Practice as it applies from 1 January 2019.

The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed assets and Investments.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. Therefore the Trustees adopt the going concern basis of accounting in preparing the financial statements.

b Income

Offerings and donations are included as receipts when they are banked. Gift aid tax refunds are recognised as income at the same time as the gift to which they relate. Legacies are accounted for when the charity is notified of the receipt and the amount can be quantified with reasonable accuracy. Rental income is credited when receivable.

c Expenditure

Expenditure is accounted for on an accruals basis.

Direct charitable expenditure comprises all expenditure directly related to the objects of the church. Management and administration expenses comprise expenditure related to the cost of compliance with statutory requirements.

d Funds

The general fund includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the Trust Deed. Other gifts received for specified purposes are recorded in designated funds, but it is a condition of receiving such gifts that they are considered to be unrestricted and can be used for any aspect of the church's activities. The general fund and the capital fund are both unrestricted funds. The capital fund represents the funds of the church that are invested in fixed assets. The designated funds are unrestricted and are detailed in note 6 to the accounts.

e Fixed assets

Property is included in the balance sheet at the trustees' estimate of the value. A nominal amount is included in the balance sheet to represent other fixed assets held by the church (e.g. furniture, equipment etc.).

No depreciation is provided on freehold land. Freehold buildings are depreciated on a straight-line basis over 50 years.

Other fixed assets are depreciated on a straight-line basis over 10 years.

f Investments

Investment property held to earn rental and for capital appreciation, is recognised initially at the purchase cost plus directly attributable expenditure. Subsequently it is measured at fair value at the balance sheet date. The surplus or deficit on revaluation is recognised in the Statement of Financial Activities.

g Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measure at settlement value.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

h Stocks

No value is attributed to the value of book room stocks.

i Pension Scheme

The church makes contributions to defined contribution personal pension schemes for two of its employees. Contributions are recognised when paid.

j Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening the deposit.

k Current liabilities

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reasonably. Creditors and provisions are recognised at their settlement amount.

2. Voluntary income

	<i>General fund £</i>	<i>Designat- ed funds £</i>	<i>Capital fund £</i>	<i>Total 2023 £</i>	<i>Total 2022 £</i>
General fund	169,890	-	-	169,890	201,303
Bookstall fund	-	-	-	-	250
Communion fund	-	3,100	-	3,100	1,350
Future Ministry fund	-	10,000	-	10,000	8,000
Global Vision fund	-	38,000	-	38,000	41,600
	169,890	51,100	-	220,990	252,503
Legacies receivable – Property fund	-	170,000	-	170,000	-
	169,890	221,100	-	390,990	252,503

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

3. Charitable activities	General fund £	Designat- ed funds £	Capital fund £	Total 2023 £	Total 2022 £
Bank charges	806	-	-	806	118
Depreciation - church building	-	-	9,200	9,200	9,500
Depreciation - houses	-	-	10,500	10,500	10,500
Depreciation - other fixed assets	-	-	3,627	3,627	3,627
Evangelism	61,885	-	-	61,885	57,639
Grants					
Caring for Life	6,992	-	-	6,992	2,038
Gani Smolica	6,700	-	-	6,700	4,500
Release International	2,500	-	-	2,500	500
Tearfund	26,500	-	-	26,500	-
Solvac Gospel	-	-	-	-	25,000
Morning Star	-	-	-	-	2,500
FIEC	-	-	-	-	6,000
Thamesmead Church	-	-	-	-	15,000
Other	2,600	-	-	2,600	6,636
Ministry	54,607	-	-	54,607	55,063
Other (including insurance, utilities and cleaning)	61,533	-	-	61,533	41,321
Bookstall fund	-	-	-	-	135
Communion fund	-	3,100	-	3,100	500
Property fund	-	18,307	-	18,307	72,964
Youth fund	-	3,008	-	3,008	717
Global Vision fund grants					
Aviles support	-	6,000	-	6,000	9,000
Caring For Life	-	2,000	-	2,000	2,000
Prison fund	-	1,000	-	1,000	-
Dadjo Project	-	8,035	-	8,035	6,635
Joe Stoneham	-	7,500	-	7,500	15,000
Gani Smolica	-	6,500	-	6,500	6,500
RBK schools work/Insight	-	9,000	-	9,000	9,000
Other	-	1,900	-	1,900	1,300
	224,123	66,350	23,327	313,800	363,693

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023

4. Fixed assets	Church (a) £	Houses (b,c) £	Other fixed assets £	Total £
Valuation				
At 1 April 2022	995,000	1,050,000	50,000	2,095,000
Additions	-	-	-	-
Transfer to Investment Property	-	(320,000)	-	(320,000)
Revaluation	-	(10,000)	-	(10,000)
At 31 March 2023	995,000	720,000	50,000	1,765,000
Accumulated depreciation				
At 1 April 2022	-	-	17,357	17,357
Provision for the year	9,200	10,500	3,627	23,327
On revaluation	(9,200)	(10,500)	-	(19,700)
At 31 March 2023	-	-	20,984	20,984
Net book value				
At 31 March 2023	995,000	720,000	29,016	1,744,016
At 31 March 2022	995,000	1,050,000	32,643	2,077,643

a) Church buildings – Brook Road

b) 14a Manor Court, Station Approach (transferred to Investment Property during the year)

c) 87 Tolworth Road

The church and other buildings were revalued at open market value by the elders/trustees as at 31 March 2023.

5. Investments

Leasehold property

	2023 £	2022 £
At 1 April 2022	650,000	615,000
Additions	326,936	-
Transferred from fixed assets	320,000	-
Revaluation	(16,936)	35,000
At 31 March 2023	1,280,000	650,000

The investment properties were revalued at open market value by the elders/trustees as at 31 March 2023.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

6. Designated funds

	<i>Restated Balance brought forward</i>	<i>Income</i>	<i>Expend- iture</i>	<i>Transfers</i>	<i>Realised on disposal</i>	<i>Balance carried forward</i>
	£	£	£	£	£	£
Bookstall fund	205	-	-	(205)	-	-
Communion fund	1,073	3,100	(3,100)	-	-	1,073
Future ministry fund	129,128	10,000	-	61,000	-	200,128
Future mission field workers fund	10,000	-	-	51,500	-	61,500
Global Vision fund	40,472	38,000	(34,435)	(7,990)	-	36,047
Joe Stoneham Support fund	5,044	-	(7,500)	10,000	-	7,544
Property fund	951,294	209,950	(18,306)	(499,760)	-	643,178
Provisions fund	2,000	-	-	-	-	2,000
Youth fund	-	-	(3,009)	3,009	-	-
	1,139,216	261,050	(66,350)	(382,446)	-	951,470

The designated funds were established for the following purposes:

Bookstall fund:

Provides funds for the purchase of books for the bookstall for sale or for gift to suitable persons.

Communion fund:

Provides funds to help for those in need within the fellowship.

Future ministry fund:

Provides funds for the education of future ministers sourced from within the fellowship, with a particular emphasis on preaching.

Future mission field workers fund:

Provides support for mission work.

Joe Stoneham support fund:

Provides additional funding by church members for his preaching ministry training.

Property fund:

Provides for repairs and maintenance to properties owned by the church.

Provisions fund:

Provides for emergency repairs to church properties and other equipment.

Global Vision fund:

Provides funds for missionary work supported by the church.

Youth fund:

Provides funds for youth work.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

7. Staff costs

2023	2022
£	£

Included within the figures in note 3 on page 12 are the following staff costs:

Wages and salaries	97,060	88,686
Social security costs	4,752	5,670
Pension costs	7,540	6,166
	<u>109,352</u>	<u>100,522</u>

No	No
----	----

The average number of persons employed during the year was

<u>5</u>	<u>4</u>
----------	----------

No employees had emoluments of more than £60,000.

No trustee received any expenses for services provided (2022: £Nil).

The total remuneration of Key Management Personnel was £102,640.

8. Analysis of net assets between funds

	Fixed assets £	Current assets £	Current liabilities £	Net assets £
General fund	-	62,140	(7,640)	54,500
Designated funds	-	1,011,470	(60,000)	951,470
Capital fund	3,024,016	-	-	3,024,016
	<u>3,024,016</u>	<u>1,073,610</u>	<u>(67,640)</u>	<u>4,029,986</u>

9. Related party transactions

During the year, £9,000 (2022: £9,000) was given to RBK Schools Work/Insight, a charity of which Raymond James is a trustee. During the year, £8,992 (2022: £4,038) was given to Caring for Life, a charity of which Paul Pease is a trustee.

Paul Pease, a trustee, was employed and paid £44,077 (2022: £42,561) for his duties as a pastor. This payment to a trustee is permitted by the church constitution. Pension contributions of £2,640 (2022: £2,640) were also paid. A long service award of £500 was also paid to the Pastor.

10. Prior year adjustment

During the year £716,800 was received from a legacy which should have been recognised in 2021 when the charity had entitlement, the income was probable and the amount could be quantified with reasonable accuracy. This has been recognised as funds brought forward from the corrected income in 2021.

Accounts

HOOK EVANGELICAL CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Registered charity number: 1132505

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

HOOK EVANGELICAL CHURCH

INDEX

YEAR ENDED 31 MARCH 2022

	Page
Charity information	1
Report of the trustees	2 - 4
Report of the independent examiner	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 – 13

HOOK EVANGELICAL CHURCH

CHARITY INFORMATION

YEAR ENDED 31 MARCH 2022

Constituted by a Trust Deed dated 24 October 1908

Registered charity number: 1132505

Objects: The church was established with the aim of promoting the evangelical protestant religion and this is continued through public worship of the Lord's Day and other meetings during the week, including meetings for children and young people.

Trustees of property: The Fellowship of Independent Evangelical Churches Limited

Pastors: Paul Pease
Tim Neale

Trustees: Paul Pease (Pastor)
Raymond James (Elder)
Stephen Wigginton (Elder)
Richard Brown (Elder)
David Cogdell (Elder) (until June 2021)

Deacons: Alan Rigby (Deacon)
Robert Stoneham (Deacon)
David Batten (Deacon)

Treasurer/Secretary: Stephen Wigginton

Accountants: Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

Bankers: Barclays Bank PLC
Surbiton Branch

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Constitution and objectives

Hook Evangelical Church (Hook Church) is constituted by a trust deed dated 24 October 1908 with the object of promoting religion on evangelical Protestant lines. From 6 November 2009, it is a registered charity with charity registration number 1132505.

The church was established with the following charitable objects:

- Advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Hook / Tolworth and the surrounding neighbourhood and
- Such other charitable purposes as shall, in the opinion of the managing trustees, further the work of the church

These objectives are primarily achieved through the public worship on the Lord's Day and other meetings during the week, including meetings for children and young people. The church services are held at premises located in Brook Road Surbiton Surrey KT6 5DB.

The trustees have had regard to the Charity Commission guidance and requirements relating to public benefits and are satisfied that the church's aims and activities properly meet any public benefit requirements.

Managing trustees

Trustees during the year ended 31 March 2022 were:

Paul Pease (Pastor)
 Raymond James (Elder)
 Richard Brown (Elder)
 Stephen Wigginton (Elder, Treasurer, Secretary)
 David Cogdell (Elder) (until June 2021)

With the exception of the Pastor, the trustees receive no remuneration for their services. Trustees are appointed by the church in a general meeting having satisfied the biblical principles for holding such office.

We continue to exist to spread the Christian Faith locally, nationally and internationally, all our services are videoed and can be watched on YouTube; to help church members with their spiritual or mental or physical difficulties; and to bless the community in which the church building is located.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC) a grouping of over 600 independent evangelical churches throughout the UK. The church contributes to wider gospel work in the UK through the membership of FIEC. The church also encourages interest in and support for other Christian organisations and individuals who seek to advance their Christian faith or undertake charitable works in the UK or overseas.

The church activities are financed almost entirely by the voluntary giving of church members and other regular attendees. The church does not engage in fundraising activities.

Organisational structure

The charity is run by the Trustees (Elders) and Pastors, all voted for by a general church meeting of the members of the church. With the exception of the Pastors, all officers, Elders and Deacons require a 75% supported vote. If elected, trustees stand for a period of three years, followed by re-nomination and election by members. Trustees meet regularly throughout the year. Deacons also meet separately throughout the year with an Elder present and sometimes Pastor.

Church Ministries.

These ministries are grouped into various structures and overseen by Elders and Pastors under the following headings. Discipleship, Global Vision, Evangelism, Youth, Practical Services.

Discipleship

This group of ministries includes Word Ministry and prayer and we also broadcasting every Sunday morning and evening, and also Wednesday evening services. Other ministries in this group include Preacher training group, social media and fellowship groups. The whole church is split into fellowship groups overseen by an Elder for spiritual support and providing practical help where needed. We also run Formation groups whereby members or friends can join together to study a particular gospel book over a number of weeks. This group also has a team that visit elderly folk on a regular basis who cannot get to church or who are in care homes. Other activities include bookstall, music team, prayer meetings, and prayer circles by telephone and social media when urgent or forthcoming prayer is needed/requested, friendship lunches and pastoral care coordinators.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2022

We are in the process of trying to recruit another member of staff who will work amongst the ladies of our church and local community. Advertising has commenced.

Global Vision

There is a dedicated team that formulates their annual budget and oversees the allocation of that budget. It is used to further the Lord's work in areas overseas and within the UK. Through this fund we support missionary work in Chad amongst the Dadjo community supporting the development of the Holy Bible into their own language to encourage an understanding of the Christian faith. We also support missionaries in Kosovo and one of our own member's works among young people in Bolivia. Morning Star, a work among young children, is also supported in South Africa. The church supports Samaritan's Purse providing many Christmas gift boxes provided by church members. This year some 300 boxes were sent out. Charities within the UK are also supported such as Caring For Life in Leeds.

Evangelism

The church continues to spread the Christian faith to as many folks as possible. A few of our members carry out street evangelism within the Kingston upon Thames town centre.

Other members support work on a visiting basis in a local prison administering sermons, Bible sessions and prayer support.

The church has valuable ministries among our ladies and separate work among our men folk. We have also started a group named Timeless and this is designed to reach out in our community to all folk over the age of 60 years. This includes coffee mornings, seated exercise, craft, board games, talks and once a quarter a lunch. We deliver advertising leaflets in the local community advertising Timeless. All ministries reach out into our local community to welcome all who wish to attend. We also host a weekly use of our church premises by an Anonymous 12step group and a small number have joined our fellowship coming to a faith in Jesus Christ.

We also run Alpha courses online using Zoom or together in church. Support is also given to The Christian Schools Worker Trust (Insight) which works within the local schools for Bible study classes and afterschool meetings.

Youth

The church has a very well used children's/youth ministry that serves the local community. This ministry starts with mothers/carers group 0-3 years, followed later in the day by Kid's Zone 3-7 years then our Spectrum 7-11 years ending with our ID group 11-18 years. We also have a varied ministry among all young ages on a Sunday morning. During lockdown extensive use of Zoom and other online activities were used to ensure personal contacts.

There is also a valued music group which invites and encourages teenagers with both instrumental and vocal skills to practise and use those skills. This group, recognised as Sunday School of Rock (SSoR), also presents annual concerts with income support being given entirely to a sponsored charity.

Practical Services

This ministry covers all activities that provide support to the church fellowship enabling all ministries to function such as: Welcoming/stewarding, fabric of buildings, transport services, cleaning, audio and visual communication, Registrar, practical care team who provide extra support where required for doctor/hospital transport and in house care. Church administration using Church Suite software has been developed during lockdown and subsequent reuse of the church, to enable a booking in system to be generated to help with seat allocation when spacing was required by government guidelines.

Developments, activities and achievements during the year

The church has continued to advance and propagate the Christian religion in Surrey in accordance with the trust deed. The workers continued to be effective in the local area throughout the year and to show positive and encouraging progress.

We continue to exist to spread the Christian faith locally, nationally, to help church members with their spiritual or mental or physical activities; and to bless the community in which the church building is located.

Risk

The trustees confirm that they have considered the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks. These systems are regularly discussed at monthly Elders meetings.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2022

Following Covid 19 a Hook Action Team was formed, drawn from officials of the church and supported by specialist members to ensure complete safety. This is continuing to be used and regular meetings take place to review this work.

Wherever possible, risk assessment procedures were formulated, to ensure consideration and practises introduced to cover health and care activities. These procedures were extended with specific agreed plans and actions for all ministries that were part of the church.

Safeguarding has always been a major part of church life and we have a substantial safeguarding policy document and team that ensure this document is continually re-assessed and applied. This policy relates to youth and vulnerable folk of all ages and also requires all officials and volunteers who work within these ministries to be given a copy of this policy and related training together with DBS certification.

Review of financial activities and affairs

Trustees/Elders and Deacons are continually kept up to date with the financial position of the charity's income. Forward planning budgets are also approved by Elders and Deacons before presentation for approval by the church members at an annual general meeting. Statements of accounts are also presented at the AGM for oversight by the attending members.

The charity has one General Fund that supports all minor sub funds.

Reserves policy

The free reserves on the 31 March 2022 were £54,938. The Trustees consider that this level of reserves is adequate to support the charities ongoing activities.

Grant making policy

Grants are approved by the elders/trustees and are usually made from funds collected at Harvest and Christmas services.

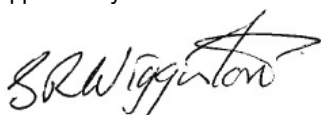
Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its financial activities for that period. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the church will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees on 25 January 2023.



S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the accounts of Hook Evangelical Church (Charity number 1132505) for the year ended 31 March 2022, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

John Helps BSc ACA
Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

25 January 2023

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	<i>Note</i>	<i>General fund £</i>	<i>Designat- ed funds £</i>	<i>Capital fund £</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Income						
Incoming resources from generated funds						
<i>Voluntary income</i>						
Offerings and donations (including tax refunds)	2	201,303	51,200	-	252,503	317,033
<i>Profit on disposal of fixed assets</i>						
Sale of property		-	-	-	-	71,282
<i>Investment income</i>						
Property rental income		-	34,030	-	34,030	25,350
Interest received		74	-	-	74	584
Total income		201,377	85,230	-	286,607	414,249
Expenditure						
Expenditure on charitable activities	3	216,315	123,751	23,627	363,693	463,323
Governance costs						
Accountant's/Independent examiner's fee		2,400	-	-	2,400	2,400
Total expenditure		218,715	123,751	23,627	366,093	465,723
Net income/(expenditure) before transfers		(17,338)	(38,521)	(23,627)	(79,486)	(51,474)
Transfers	6	(15,217)	(344,031)	359,248	-	-
Net income before other recognised gains and losses		(32,555)	(382,552)	335,621	(79,486)	(51,474)
Gains on revaluation of fixed assets for charity's own use	4	-	-	57,022	57,022	16,400
Other gains	5	-	-	35,000	35,000	-
Net income for the year		(32,555)	(382,552)	427,643	12,536	(35,074)
Balances brought forward at 1 April 2021		91,493	804,968	2,300,000	3,196,461	3,231,535
Balances carried forward at 31 March 2022		58,938	422,416	2,727,643	3,208,997	3,196,461

HOOK EVANGELICAL CHURCH
Registered charity number: 1132505
BALANCE SHEET
AS AT 31 MARCH 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		2,077,643		1,685,000
Investments	5		<u>650,000</u>		<u>615,000</u>
			2,727,643		2,300,000
CURRENT ASSETS					
Debtors – gift aid refund due		49,171		61,604	
Debtors – prepaid insurance		1,470		-	
Cash at bank		<u>435,476</u>		<u>837,257</u>	
		<u>486,117</u>		<u>898,861</u>	
CURRENT LIABILITIES					
Creditors – accruals		2,400		2,400	
Creditors – PAYE		<u>2,363</u>		<u>-</u>	
		<u>4,763</u>		<u>2,400</u>	
NET CURRENT ASSETS			<u>481,354</u>		<u>896,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>3,208,997</u></u>		<u><u>3,196,461</u></u>
FUNDS – UNRESTRICTED					
General fund			58,938		91,493
Designated funds			422,416		804,968
Capital fund			<u>2,727,643</u>		<u>2,300,000</u>
			<u><u>3,208,997</u></u>		<u><u>3,196,461</u></u>

The financial statements were approved by the trustees on 25 January 2023 and were signed on their behalf by:



S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Hook Evangelical Church is an unincorporated charity registered in England and Wales. The principal office is Hook Evangelical Church, Brook Road, Surbiton, Surrey.

- a** The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, and Generally Accepted Accounting Practice as it applies from 1 January 2016.

The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed assets.

b Incoming resources

Offerings and donations are included as receipts when they are banked. Gift aid tax refunds are recognised as income at the same time as the gift to which they relate. Legacies are accounted for when the charity is notified of the receipt and the amount can be quantified with reasonable accuracy. Rental income is credited when receivable

c Resources expended

Expenditure is accounted for on an accruals basis.

Direct charitable expenditure comprises all expenditure directly related to the objects of the church. Management and administration expenses comprise expenditure related to the cost of compliance with statutory requirements.

d Funds

The general fund includes Sunday offerings and other unrestricted gifts which may be use for any purpose within the terms of the Trust Deed. Other gifts received for specified purposes are recorded in designated funds, but it is a condition of receiving such gifts that they are considered to be unrestricted and can be used for any aspect of the church's activities. The general fund and the capital fund are both unrestricted funds. The capital fund represents the funds of the church that are invested in fixed assets. The designated funds are unrestricted and are detailed in note 6 to the accounts.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

e Fixed assets

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. A nominal amount is included in the balance sheet to represent other fixed assets held by the church (e. g. , furniture, equipment etc.).

No depreciation is provided on freehold land. Freehold buildings are depreciated on a straight-line basis over 50 years.

Other fixed assets are depreciated on a straight-line basis over 10 years.

f Stocks

No value is attributed to the value of book room stocks.

g Pension Scheme

The church makes contributions to defined contribution personal pension schemes for two of its employees. Contributions are recognised when paid.

h Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening the deposit.

i Current liabilities

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reasonably. Creditors and provisions are recognised at their settlement amount.

2. Voluntary income

	<i>General fund</i> £	<i>Designat- ed funds</i> £	<i>Capital fund</i> £	<i>Total 2022</i> £	<i>Total 2021</i> £
General fund	201,303	-	-	201,303	289,294
Bookstall fund	-	250	-	250	-
Communion fund	-	1,350	-	1,350	-
Future Ministry fund	-	8,000	-	8,000	-
Global Vision fund	-	41,600	-	41,600	6,500
Property fund	-	-	-	-	21,239
	<u>201,303</u>	<u>51,200</u>	<u>-</u>	<u>252,503</u>	<u>317,033</u>

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

3. Charitable activities	<i>General fund</i> £	<i>Designat- ed funds</i> £	<i>Capital fund</i> £	<i>Total 2022</i> £	<i>Total 2021</i> £
Bank charges	118	-	-	118	729
Depreciation - church building	-	-	9,500	9,500	9,200
Depreciation - houses	-	-	10,500	10,500	7,200
Depreciation - other fixed assets	-	-	3,627	3,627	-
Evangelism	57,639	-	-	57,639	51,295
Gifts	62,174	-	-	62,174	59,444
Ministry	55,063	-	-	55,063	56,123
Property and fabric (including insurance, utilities and cleaning)	41,321	-	-	41,321	33,445
Bookstall fund	-	135	-	135	-
Communion fund	-	500	-	500	-
Property fund	-	72,964	-	72,964	211,710
Youth fund	-	717	-	717	777
Global Vision fund	-	-	-	-	-
Aviles support	-	9,000	-	9,000	13,000
Caring For Life	-	2,000	-	2,000	-
Dadjo Project	-	6,635	-	6,635	3,000
Joe Stoneham	-	15,000	-	15,000	-
Gani Smolica	-	6,500	-	6,500	8,500
RBK schools work	-	9,000	-	9,000	8,000
Other	-	1,300	-	1,300	900
	216,315	123,751	23,627	363,693	463,323

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

4. Fixed assets	Church (a) £	Houses (b,c) £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2021	965,000	720,000	13,730	1,698,730
Additions	-	322,978	36,270	359,248
Revaluation	30,000	7,022	-	37,022
At 31 March 2022	995,000	1,050,000	50,000	2,095,000
Accumulated depreciation				
At 1 April 2021	-	-	13,730	13,730
Provision for the year	9,500	10,500	3,627	23,627
On revaluation	(9,500)	(10,500)	-	(20,000)
At 31 March 2022	-	-	17,357	17,357
Net book value				
At 31 March 2022	995,000	1,050,000	32,643	2,077,643
At 31 March 2021	965,000	720,000	-	1,685,000

a) Church buildings – Brook Road

b) 14a Manor Court, Station Approach

c) 87 Tolworth Road

The church and other buildings were revalued at open market value by the elders/trustees as at 31 March 2022.

5. Investments

Freehold property

	2022 £	2021 £
At 1 April 2021	615,000	615,000
Revaluation	35,000	-
At 31 March 2022	650,000	615,000

The properties at 32 Verona Drive and 105 Verona Drive were revalued at open market value by the elders/trustees as at 31 March 2022.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

6. Designated funds	<i>Balance brought forward £</i>	<i>Incoming resources £</i>	<i>Outgoing resources £</i>	<i>Transfers £</i>	<i>Realised on disposal £</i>	<i>Balance carried forward £</i>
Bookstall fund	90	250	(135)	-	-	205
Communion fund	223	1,350	(500)	-	-	1,073
Future ministry fund	110,128	8,000	-	11,000	-	129,128
Future mission field workers fund	8,500	-	-	1,500	-	10,000
Global Vision fund	41,307	41,600	(34,435)	(8,000)	-	40,472
Joe Stoneham Support fund	10,044	-	(15,000)	10,000	-	5,044
Property fund	632,676	34,030	(72,964)	(359,248)	-	234,494
Provisions fund	2,000	-	-	-	-	2,000
Youth fund	-	-	(717)	717	-	-
	804,968	85,230	(123,751)	(344,031)	-	422,416

The designated funds were established for the following purposes:

Bookstall fund:

Provides funds for the purchase of books for the bookstall for sale or for gift to suitable persons.

Communion fund:

Provides funds to help for those in need within the fellowship.

Future ministry fund:

Provides funds for the education of future ministers sourced from within the fellowship, with a particular emphasis on preaching.

Future mission field workers fund:

Provides support for mission work.

Joe Stoneham support fund:

Provides additional funding by church members for his preaching ministry training.

Property fund:

Provides for repairs and maintenance to properties owned by the church.

Provisions fund:

Provides for emergency repairs to church properties and other equipment.

Global Vision fund:

Provides funds for missionary work supported by the church.

Youth fund:

Provides funds for youth work.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

7. Staff costs

2022
£2021
£

Included within the figures in note 3 on page 9 are the following staff costs:

Wages and salaries	88,686	85,325
Social security costs	5,670	8,705
Pension costs	6,166	8,295

100,522 102,325

No

No

The average number of persons employed during the year was

4 4

No employees had emoluments of more than £60,000.

No trustee received any expenses for services provided (2021: £Nil).

8. Analysis of net assets between funds

	<i>Fixed assets</i> £	<i>Current assets</i> £	<i>Current liabilities</i> £	<i>Net assets</i> £
General fund	-	63,701	(4,763)	58,938
Designated funds	-	422,416	-	422,416
Capital fund	2,727,643	-	-	2,727,643
	2,727,643	486,117	(4,763)	3,208,997

9. Related party transactions

During the year, £9,000 (2021: £8,000) was given to Insight, a charity of which Raymond James is a trustee.

Paul Pease, a trustee, was employed and paid £42,561 (2021: £41,889) for his duties as a pastor. This payment to a trustee is permitted by the church constitution. Pension contributions of £2,640 (2021: £2,640) were also paid.

HOOK EVANGELICAL CHURCH

England & Wales - Charity number 1132505

Accounts

HOOK EVANGELICAL CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Registered charity number: 1132505

Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

HOOK EVANGELICAL CHURCH

INDEX

YEAR ENDED 31 MARCH 2021

	Page
Charity information	1
Report of the trustees	2 - 4
Report of the independent examiner	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 – 13

HOOK EVANGELICAL CHURCH**CHARITY INFORMATION****YEAR ENDED 31 MARCH 2021**

Constituted by a Trust Deed dated 24 October 1908

Registered charity number: 1132505

Objects: The church was established with the aim of promoting the evangelical protestant religion and this is continued through public worship of the Lord's Day and other meetings during the week, including meetings for children and young people.

Trustees of property: The Fellowship of Independent Evangelical Churches Limited

Pastors: Paul Pease
Tim Neale

Trustees: Paul Pease (Pastor)
Raymond James (Elder)
Stephen Wigginton (Elder)
Richard Brown (Elder)
David Cogdell (Elder) (until June 2021)

Deacons: Alan Rigby (Deacon)
Robert Stoneham (Deacon)
David Batten (Deacon)

Treasurer/Secretary: Stephen Wigginton

Accountants: Skingle Helps & Co
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

Bankers: Barclays Bank PLC
Surbiton Branch

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Constitution and objectives

Hook Evangelical Church (Hook Church) is constituted by a trust deed dated 24 October 1908 with the object of promoting religion on evangelical Protestant lines. From 6 November 2009, it is a registered charity with charity registration number 1132505.

The church was established with the following charitable objects:

- Advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Hook / Tolworth and the surrounding neighbourhood and
- Such other charitable purposes as shall, in the opinion of the managing trustees, further the work of the church

These objectives are primarily achieved through the public worship on the Lord's Day and other meetings during the week, including meetings for children and young people. The church services are held at premises located in Brook Road Surbiton Surrey KT6 5DB.

The trustees have had regard to the Charity Commission guidance and requirements relating to public benefits and are satisfied that the church's aims, and activities properly meet any public benefit requirements.

Managing trustees

Trustees during the year ended 31 March 2021 were:

Paul Pease (Pastor)
Raymond James (Elder)
Richard Brown (Elder)
Stephen Wigginton (Elder, Treasurer, Secretary)
David Cogdell (Elder) (until June 2021)

With the exception of the Pastor, the trustees receive no remuneration for their services. Trustees are appointed by the church in a general meeting having satisfied the biblical principles for holding such office.

We continue to exist to spread the Christian Faith locally, nationally and internationally; to help church members with their spiritual or mental or physical difficulties; and to bless the community in which the church building is located.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC) a grouping of over 600 independent evangelical churches throughout the UK. The church contributes to wider gospel work in the UK through the membership of FIEC. The church also encourages interest in and support for other Christian organisations and individuals who seek to advance their Christian faith or undertake charitable works in the UK or overseas.

The church activities are financed almost entirely by the voluntary giving of church members and other regular attendees. The church does not engage in fundraising activities.

Organisational structure

The charity is run by the Trustees (Elders) and Pastors, all voted for by a general church meeting of the members of the church. With the exception of the Pastors, all officers, Elders and Deacons require a 75% supported vote. If elected, trustees stand for a period of three years, followed by renomination and election by members. Trustees meet regularly throughout the year. Deacons also meet separately throughout the year with an Elder present and sometimes Pastor.

Ministries of the church.

These ministries are grouped into various structures and overseen by Elders and Pastors under the following headings. Discipleship, Global Vision, Evangelism, Youth, Practical Services.

Discipleship

This group of ministries includes Word Ministry. For much of the period between March 2020 and March 2021 we were in lockdown and had to conduct our services of worship on YouTube. We broadcast every Sunday morning and evening, as well as Wednesday nights. During lockdown we were still able to support various missions and charities to help them financially in this crisis - a figure of some £50,000 was given away by the fellowship. Other ministries in this group include welcome duties, preacher training, bookstall, music team, prayer meetings, prayer circles by telephone and

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2021

social media when urgent or forthcoming prayer is needed/requested, friendship lunches, pastoral care coordinators, fellowship groups where church members and regular attenders are allocated into groups overseen by an Elder or Pastors. These groups facilitate Bible studies, prayer, care and support for both spiritual and practical aspects of life.

Global Vision

There is a dedicated team that formulates their annual budget and oversee the allocation of that budget. It is used to further the Lord's work in areas overseas and within the UK. Through this fund we support missionary work in Chad amongst the Dadjo community supporting the development of the Holy Bible into their own language to encourage an understanding of the Christian faith. We also support missionaries in Kosovo and one of our own members works among young people in Bolivia. Morning Star, a work among young children, is also supported in South Africa. The church supports Samaritan's Purse providing many Christmas gift boxes provided by church members. Charities within the UK are also supported such as Caring For Life in Leeds.

Evangelism

The church continues to spread the Christian faith to as many folks as possible. A few of our members carry out street evangelism within the Kingston upon Thames town centre. Other members support work on a visiting basis in a local prison administering sermons, Bible sessions and prayer support. The church has valuable ministries among our ladies and separate work among our men folk. Both ministries reach out into our local community to welcome all who wish to attend. We also host a weekly use of our church premises by an Anonymous 12step group, and a small number have joined our fellowship coming to a faith in Jesus Christ. We also run Alpha courses online using Zoom together with group meetings when allowed. Support is also given to The Christian Schools Worker Trust (Insight) who work within the local schools for Bible study classes and afterschool meetings.

Youth

The church has a very well used children/youth ministry that serves the local community. This ministry starts with a mothers/ carers group 0-3 yrs, followed later in the day by Kid's Zone 3-7yrs then our Spectrum 7-11 yrs ending with our ID group 11-18 yrs. We also have a varied ministry among all young ages on a Sunday morning. During Lockdown extensive use of Zoom and other online activities were used to ensure personal contacts.

There is also a valued music group which invites and encourages teenagers with both instrumental and vocal skills to practise and use these skills. This group, recognised as Sunday School of Rock (SSoR), also present annual concerts with income support being given entirely to a sponsored charity.

Practical services

This ministry covers all activities that provide support to the church fellowship enabling all ministries to function such as: Welcoming/stewarding, fabric of buildings, transport services, cleaning, audio and visual communication, Registrar, practical care team who provide extra support where required for doctor/hospital transport and in house care. Church administration using Church Suite software has been developed during lockdown and reuse of the church, to enable a booking in system to be generated to help with seat allocation when spacing was required by government guidelines.

Developments, activities and achievements during the year

The church has continued to advance and propagate the Christian religion in Surrey in accordance with the trust deed. The workers continued to be effective in the local area throughout the year and to show positive and encouraging progress.

During lockdown opportunity was taken to carry out many building upgrades such as: modifications and updating to our electrical systems; revamping our main hall heating system to include under floor heating; the building of a new room on adjacent land named our Barnabas room; major work on updates to our audio/visual equipment with a new large TV screen and new sound desk; Money specifically donated to relocate and update our old kitchen area was well used and achieved.

We continue to exist to spread the Christian faith locally, nationally, to help church members with their spiritual or mental or physical activities; and to bless the community which the church building is located.

Recruitment of a female part-time worker has taken place to create a ministry work amongst our senior citizens both within the church and our local community.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2021

Plans are also in hand to recruit a female worker full-time, to work amongst the females within the church and in our community.

Risk

The trustees confirm that they have considered the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks.

Covid 19 has meant a very difficult year for the fellowship and wherever possible strict government guidelines have been adhered to. This has required the formation of a Hook Action Team drawn from officials of the church supported by specialist members to ensure complete safety.

Wherever possible, risk assessment procedures were formulated, to ensure consideration and practises introduced to cover health and care activities. These procedures were extended with specific agreed plans and actions for all ministries that were part of the church.

Safeguarding has always been a major part of church life and we have a substantial safeguarding policy document and team that ensure this document is continually re-assessed and applied. This policy relates to youth and vulnerable folk of all ages and also requires all officials and volunteers who work within these ministries to be given a copy of this policy and related training together with DBS certification.

Review of financial activities and affairs

Trustees/Elders and Deacons are continually kept up to date with the financial position of the charity's income. Forward planning budgets are also approved by Elders and Deacons before presentation for approval by the church members at an annual general meeting. Statements of accounts are also presented at the AGM for oversight by the attending members.

The charity has one General Fund that supports all minor sub funds.

Reserves policy

The free reserves on the 31 March 21 were £91,493. The Trustees consider that this level of reserves is adequate to support the charities ongoing activities.

Grant making policy

Grants are approved by the elders/trustees and are usually made from funds collected at Harvest and Christmas services.

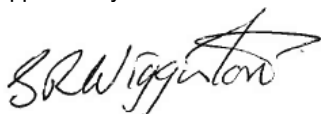
Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its financial activities for that period. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the church will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees on 25 January 2022.



S R Wigginton
Trustee

HOOK EVANGELICAL CHURCH**Registered charity number: 1132505****REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES****YEAR ENDED 31 MARCH 2021**

I report to the trustees on my examination of the accounts of Hook Evangelical Church (Charity number 1132505) for the year ended 31 March 2021, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



John Helps BSc ACA
Skingle Helps & Co
Chartered Accountants
28 Southway
Carshalton Beeches
Surrey
SM5 4HW

28 January 2022

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	<i>Note</i>	<i>General fund £</i>	<i>Designat- ed funds £</i>	<i>Capital fund £</i>	<i>Total 2021 £</i>	<i>Total 2020 £</i>
Income						
Incoming resources from generated funds						
<i>Voluntary income</i>						
Offerings and donations (including tax refunds)	2	288,710	28,323	-	317,033	313,020
<i>Profit on disposal of fixed assets</i>						
Sale of property		-	71,282	-	71,282	-
<i>Investment income</i>						
Property rental income		-	25,350	-	25,350	22,350
Interest received		584	-	-	584	215
Total income		289,294	124,955	-	414,249	335,585
Expenditure						
Expenditure on charitable activities	3	201,036	245,887	16,400	463,323	268,853
Governance costs						
Accountant's/Independent examiner's fee		2,400	-	-	2,400	2,400
Total expenditure		203,436	245,887	16,400	465,723	271,253
Net income/(expenditure) before transfers		85,858	(120,932)	(16,400)	(51,474)	64,332
Transfers	6	(68,238)	548,238	(480,000)	-	-
Net income before other recognised gains and losses		17,620	427,306	(496,400)	(51,474)	64,332
Gains on revaluation of fixed assets for charity's own use	4	-	-	16,400	16,400	101,200
Other gains	5	-	-	-	-	-
Net income for the year		17,620	427,306	(480,000)	(35,074)	165,532
Balances brought forward at 1 April 2020		73,873	377,662	2,780,000	3,231,535	3,066,003
Balances carried forward at 31 March 2021		91,493	804,968	2,300,000	3,196,461	3,231,535

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	4		1,685,000		2,165,000
Investments	5		<u>615,000</u>		<u>615,000</u>
			2,300,000		2,780,000
CURRENT ASSETS					
Debtors – gift aid refund due		61,604		48,583	
Cash at bank		<u>837,257</u>		<u>405,352</u>	
		898,861		453,935	
CURRENT LIABILITIES					
Creditors – accruals		<u>2,400</u>		<u>2,400</u>	
NET CURRENT ASSETS			<u>896,461</u>		<u>451,535</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,196,461</u>		<u>3,231,535</u>
FUNDS – UNRESTRICTED					
General fund			91,493		73,873
Designated funds			804,968		377,662
Capital fund			<u>2,300,000</u>		<u>2,780,000</u>
			<u>3,196,461</u>		<u>3,231,535</u>

The financial statements were approved by the trustees on 25 January 2022 and were signed on their behalf by:



S R Wigginton

Trustee

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Hook Evangelical Church is an unincorporated charity registered in England and Wales. The principal office is Hook Evangelical Church, Brook Road, Surbiton, Surrey.

- a** The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, and Generally Accepted Accounting Practice as it applies from 1 January 2016.

The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed assets.

b Incoming resources

Offerings and donations are included as receipts when they are banked. Gift aid tax refunds are recognised as income at the same time as the gift to which they relate. Legacies are accounted for when the charity is notified of the receipt and the amount can be quantified with reasonable accuracy. Rental income is credited when receivable

c Resources expended

Expenditure is accounted for on an accruals basis.

Direct charitable expenditure comprises all expenditure directly related to the objects of the church. Management and administration expenses comprise expenditure related to the cost of compliance with statutory requirements.

d Funds

The general fund includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the Trust Deed. Other gifts received for specified purposes are recorded in designated funds, but it is a condition of receiving such gifts that they are considered to be unrestricted and can be used for any aspect of the church's activities. The general fund and the capital fund are both unrestricted funds. The capital fund represents the funds of the church that are invested in fixed assets. The designated funds are unrestricted and are detailed in note 6 to the accounts.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

e Fixed assets

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. A nominal amount is included in the balance sheet to represent other fixed assets held by the church (e.g., furniture, equipment etc.).

No depreciation is provided on freehold land. Freehold buildings are depreciated on a straight-line basis over 50 years.

Other fixed assets are depreciated on a straight-line basis over 10 years.

f Stocks

No value is attributed to the value of book room stocks.

g Pension Scheme

The church makes contributions to defined contribution personal pension schemes for two of its employees. Contributions are recognised when paid.

h Cash and cash equivalents

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening the deposit.

i Current liabilities

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reasonably. Creditors and provisions are recognised at their settlement amount.

2. Voluntary income

	<i>General fund</i> £	<i>Designat- ed funds</i> £	<i>Capital fund</i> £	<i>Total 2021</i> £	<i>Total 2020</i> £
General fund	289,294	-	-	289,294	187,681
Bookstall fund	-	-	-	-	647
Communion fund	-	-	-	-	500
Future Ministry fund	-	-	-	-	6,525
Global Vision fund	-	6,500	-	6,500	50,204
Joe Stoneham Support fund	-	-	-	-	7,000
Printing fund	-	-	-	-	1,478
Property fund	-	118,455	-	118,455	58,985
	289,294	124,955	-	414,249	313,020

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

3. Charitable Activities	General fund £	Designat- ed funds £	Capital fund £	Total 2021 £	Total 2020 £
Bank charges	729	-	-	729	681
Depreciation - church building	-	-	9,200	9,200	9,200
Depreciation - houses	-	-	7,200	7,200	12,000
Depreciation - other fixed assets	-	-	-	-	-
Evangelism	51,295	-	-	51,295	48,349
Gifts	59,444	-	-	59,444	22,431
Ministry	56,123	-	-	56,123	52,188
Property and fabric (including insurance, utilities and cleaning)	33,445	-	-	33,445	42,771
Bookstall fund	-	-	-	-	452
Communion fund	-	-	-	-	300
Future mission field workers fund	-	-	-	-	2,500
Joe Stoneham	-	-	-	-	4,500
Printing fund	-	-	-	-	1,495
Property fund	-	211,710	-	211,710	25,878
Provisions fund	-	-	-	-	9,759
Youth fund	-	777	-	777	4,444
Global Vision fund	-	-	-	-	-
Aviles support	-	13,000	-	13,000	6,000
Caring For Life	-	-	-	-	2,000
Dadjo Project	-	3,000	-	3,000	4,505
Joe Stoneham	-	-	-	-	3,500
Gani Smolica	-	8,500	-	8,500	6,500
RBK schools work	-	8,000	-	8,000	8,000
Other	-	900	-	900	1,400
	201,036	245,887	16,400	463,323	268,853

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

4. Fixed assets	Church (a) £	Houses (b,c) £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2020	965,000	1,200,000	13,730	2,178,730
Additions	-	-	-	-
Disposals	-	(480,000)	-	(480,000)
At 31 March 2021	965,000	720,000	13,730	1,698,730
Accumulated depreciation				
At 1 April 2020	-	-	13,730	13,730
Provision for the year	9,200	7,200	-	16,400
On revaluation	(9,200)	(7,200)	-	(16,400)
At 31 March 2021	-	-	13,730	13,730
Net book value				
At 31 March 2021	965,000	720,000	-	1,685,000
At 31 March 2020	965,000	1,815,000	-	2,165,000

- a) Church buildings – Brook Road
b) 41 Herne Road (66% owned by the church)
c) 87 Tolworth Road

The church and other buildings were revalued at open market value by the elders/trustees as at 31 March 2021.

5. Investments**Freehold property**

	2021 £	2020 £
At 1 April 2020	615,000	615,000
Revaluation	-	-
At 31 March 2021	615,000	615,000

The properties at 32 Verona Drive and 105 Verona Drive were revalued at open market value by the elders/trustees as at 31 March 2021.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

6. Designated funds	<i>Balance brought forward</i> £	<i>Incoming resources</i> £	<i>Outgoing resources</i> £	<i>Transfers</i> £	<i>Realised on disposal</i> £	<i>Balance carried forward</i> £
Bookstall fund	423	-	-	(333)	-	90
Communion fund	473	-	-	(250)	-	223
Future ministry fund	99,128	-	-	11,000	-	110,128
Future mission field workers fund	7,000	-	-	1,500	-	8,500
Global Vision fund	41,132	6,500	(33,400)	27,075	-	41,307
Joe Stoneham Support fund	2,544	-	-	7,500	-	10,044
Property fund	209,170	118,455	(211,710)	516,761	-	632,676
Provisions fund	17,792	-	-	(15,792)	-	2,000
Youth fund	-	-	(777)	777	-	-
	377,662	124,955	(245,887)	548,238	-	804,968

The designated funds were established for the following purposes:

Bookstall fund:

Provides funds for the purchase of books for the bookstall for sale or for gift to suitable persons.

Communion fund:

Provides funds to help for those in need within the fellowship.

Future ministry fund:

Provides funds for the education of future ministers sourced from within the fellowship, with a particular emphasis on preaching.

Future mission field workers fund:

Provides support for mission work.

Joe Stoneham Support fund:

Provides additional funding by church members for his preaching ministry training.

Property fund:

Provides for repairs and maintenance to properties owned by the church.

Provisions fund:

Provides for emergency repairs to church properties and other equipment.

Global Vision fund:

Provides funds for missionary work supported by the church.

Youth fund:

Provides funds for youth work.

HOOK EVANGELICAL CHURCH

Registered charity number: 1132505

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

7. Staff costs

2021
£2020
£

Included within the figures in note 3 on page 9 are the following staff costs:

Wages and salaries	85,325	84,390
Social security costs	8,705	2,629
Pension costs	8,295	14,640
	<u>102,325</u>	<u>101,659</u>

No

No

The average number of persons employed during the year was

4

4

No employees had emoluments of more than £60,000.

No trustee received any expenses for services provided (2020: £Nil).

8. Analysis of net assets between funds

	<i>Fixed assets</i> £	<i>Current assets</i> £	<i>Current liabilities</i> £	<i>Net assets</i> £
General fund	-	93,893	(2,400)	91,493
Designated funds	-	804,968	-	804,968
Capital fund	2,300,000	-	-	2,300,000
	<u>2,300,000</u>	<u>898,861</u>	<u>(2,400)</u>	<u>3,196,461</u>

9. Related Party Transactions

During the year, £8,000 (2020: £8,000) was given to Insight, a charity of which Raymond James is a trustee.

Steve Wigginton's wife, Jenny, was employed by the church. During the year, she was paid £2,928 (2020: £2,820).

Paul Pease, a trustee, was employed and paid £41,889 (2020: £41,503) for his duties as a pastor. This payment to a trustee is permitted by the church constitution. Pension contributions of £2,640 (2020: £14,640) were also paid.