

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

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YEAR ENDED 31 MARCH 2022

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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.

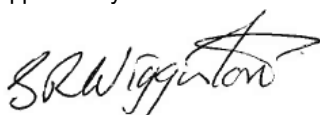
Statement of trustees' responsibilities

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.