

HEBRON CHURCH CARLISLE

England & Wales · Charity number 1132914

Details

Status Registered

Legal form Trust

Registered 2009-11-23

Register [View on the Charity Commission register](#)

Contact

Address Hebron Evangelical Church
98 Botchergate
Carlisle
CA1 1SN

Phone 01228593256

Email trustees@hebronec.co.uk

Website www.hebronec.co.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN CARLISLE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF EDUCATION, COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

Activities: Evangelical Church based in Carlisle, Cumbria

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£187,855	£158,853	-	-
2024-03-31	£181,357	£185,001	-	-
2023-03-31	£166,422	£178,224	-	-
2022-03-31	£158,211	£152,023	-	-
2021-03-31	£157,198	£148,271	-	-

Trustees

Name	Role	Appointed
Philip Ian Halliwell	Chair	2021-01-06
Glyn Lucas		2018-12-19
Jonathan George Bainbridge		2024-07-10
Philip Jonathan Askew		2026-02-10
Victoria Tagerud		2022-12-01

HEBRON CHURCH CARLISLE

England & Wales - Charity number 1132914

Accounts

Charity registration number: 1132914

Hebron Church Carlisle

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Hebron Church Carlisle

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14

Hebron Church Carlisle

Reference and Administrative Details

Chairman	Mr Philip Ian Halliwell
Trustees	Mr Glyn Lucas Mr Philip Ian Halliwell Victoria Tagerud Mr Howard Newton Mr Jonathan George Bainbridge
Senior Management / Leadership Team	Mr Gordon Younger, Treasurer Mr Rob Scott-Buccluch, Treasurer Mr Paul Younger, Treasurer
Charity Registration Number	1132914
Principal Office	98 Botchergate Carlisle CA1 1SN
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

Hebron Church Carlisle

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The objective of the charity is to advance the Christian faith in accordance with the Charity Statement of Beliefs in the area of Carlisle and other parts of the world.

Public benefit

The trustees consider that public benefit is provided since the public of Carlisle and beyond are encouraged to attend and/ or participate in the following activities where relevant to them:

- Communion, worship, prayer and study meetings
- Parent and toddler groups
- Children's groups
- Youth groups
- Adult house groups
- Pastoral care
- Missionary support
- Support for needy families by provision of Christmas hampers
- Mealbank and Connect groups (including provision of washing facilities, showers, clothing and survival packs for the homeless)
- Weddings and funerals
- Other work to benefit the elderly and lonely
- Discipleship courses for those who have recently come to the Christian faith
- Use of premises and provision of resources for local community support groups

During 2024-2025 most of the Sunday morning sermons were recorded and uploaded to YouTube.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity endeavours to keep sufficient reserves to meet the costs of at least three months' ordinary activity expenses.

The annual report was approved by the trustees of the charity on 2/12/25 and signed on its behalf by:



.....
Mr Philip Ian Halliwell
Chairman and trustee

Hebron Church Carlisle

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 2/12/25 and signed on its behalf by:



Mr Philip Ian Halliwell
Chairman and trustee

Hebron Church Carlisle

Independent Examiner's Report to the trustees of Hebron Church Carlisle

I report to the trustees on my examination of the accounts of Hebron Church Carlisle for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Hebron Church Carlisle 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 Hebron Church Carlisle's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Hebron Church Carlisle as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.


.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 20/12/2025

Hebron Church Carlisle

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		186,399	186,399
Investment income	3	<u>1,456</u>	<u>1,456</u>
Total income		<u>187,855</u>	<u>187,855</u>
Expenditure on:			
Charitable activities		<u>(158,853)</u>	<u>(158,853)</u>
Total expenditure		<u>(158,853)</u>	<u>(158,853)</u>
Net income		<u>29,002</u>	<u>29,002</u>
Net movement in funds		29,002	29,002
Reconciliation of funds			
Total funds brought forward		<u>99,851</u>	<u>99,851</u>
Total funds carried forward	9	<u>128,853</u>	<u>128,853</u>
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		180,208	180,208
Investment income	3	<u>1,149</u>	<u>1,149</u>
Total income		<u>181,357</u>	<u>181,357</u>
Expenditure on:			
Charitable activities		<u>(185,001)</u>	<u>(185,001)</u>
Total expenditure		<u>(185,001)</u>	<u>(185,001)</u>
Net expenditure		<u>(3,644)</u>	<u>(3,644)</u>
Net movement in funds		(3,644)	(3,644)
Reconciliation of funds			
Total funds brought forward		<u>103,495</u>	<u>103,495</u>
Total funds carried forward	9	<u>99,851</u>	<u>99,851</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 9.

Hebron Church Carlisle

(Registration number: 1132914)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	7	129,466	100,677
Creditors: Amounts falling due within one year	8	<u>(613)</u>	<u>(826)</u>
Net assets		<u>128,853</u>	<u>99,851</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>128,853</u>	<u>99,851</u>
Total funds	9	<u>128,853</u>	<u>99,851</u>

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 2/12/25 and signed on their behalf by:



Mr Philip Ian Halliwell
Chairman and trustee

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Hebron Church Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

Donations and legacies

Donations and legacies are recognised on receipt.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once payment has been made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	160,420	160,420
Gift aid reclaimed	25,979	25,979
Total for 2025	<u>186,399</u>	<u>186,399</u>
Total for 2024	<u>180,208</u>	<u>180,208</u>

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,456	1,456
Total for 2025	<u>1,456</u>	<u>1,456</u>
Total for 2024	<u>1,149</u>	<u>1,149</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		158,853	158,853
Total for 2024		185,001	185,001

	Grant funding of activity £	Activity support costs £	Total expenditure £
Church Lunches & Refreshments	-	8,263	8,263
Gross Wages & salaries	-	68,910	68,910
Church General Expenses	-	14,545	14,545
Rent and Insurance payable	-	7,869	7,869
Light and heat	-	11,740	11,740
Premises repairs and renewals	-	15,363	15,363
Childrens and Youth Work	-	1,443	1,443
Stationery, Postage and Telephone	-	4,386	4,386
Gifts to Missionaries and Organisations	26,334	-	26,334
Total for 2025	26,334	132,519	158,853
Total for 2024	20,430	164,571	185,001

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>129,466</u>	<u>100,677</u>

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>613</u>	<u>826</u>

9 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>99,851</u>	<u>187,855</u>	<u>(158,853)</u>	<u>128,853</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>103,495</u>	<u>181,357</u>	<u>(185,001)</u>	<u>99,851</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Current assets	129,466	129,466
Current liabilities	<u>(613)</u>	<u>(613)</u>
Total net assets	<u>128,853</u>	<u>128,853</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	100,677	100,677
Current liabilities	<u>(826)</u>	<u>(826)</u>
Total net assets	<u>99,851</u>	<u>99,851</u>

HEBRON CHURCH CARLISLE

England & Wales - Charity number 1132914

Accounts

Charity registration number: 1132914

Hebron Church Carlisle

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Hebron Church Carlisle

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
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Hebron Church Carlisle

Reference and Administrative Details

Chairman	Mr Philip Ian Halliwell
Trustees	Mr Glyn Lucas Mr Philip Ian Halliwell Victoria Tagerud Mr Howard Newton
Senior Management / Leadership Team	Mr Gordon Younger, Treasurer Mr Rob Scott-Buckleuch, Treasurer Mr Paul Younger, Treasurer
Charity Registration Number	1132914
Principal Office	98 Botchergate Carlisle CA1 1SN
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

Hebron Church Carlisle

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

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- Youth groups
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- Pastoral care
- Missionary support
- Support for needy families by provision of Christmas hampers
- Mealbank and Connect groups (including provision of washing facilities, showers, clothing and survival packs for the homeless)
- Weddings and funerals
- Other work to benefit the elderly and lonely

During 2023-2024 the main Sunday service was broadcast live via YouTube, for the benefit of those unable to attend in person.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity endeavours to keep sufficient reserves to meet the costs of at least three months' ordinary activity expenses.

The annual report was approved by the trustees of the charity on ...26.11.24 and signed on its behalf by:



Mr Philip Ian Halliwell
Chairman and trustee

Hebron Church Carlisle

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 26.11.24 and signed on its behalf by:



Mr Philip Ian Halliwell
Chairman and trustee

Hebron Church Carlisle

Independent Examiner's Report to the trustees of Hebron Church Carlisle

I report to the trustees on my examination of the accounts of Hebron Church Carlisle for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Hebron Church Carlisle 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 Hebron Church Carlisle's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Hebron Church Carlisle as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.


.....
Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date:.....23/12/2024

Hebron Church Carlisle

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		180,208	180,208
Investment income	3	<u>1,149</u>	<u>1,149</u>
Total income		<u>181,357</u>	<u>181,357</u>
Expenditure on:			
Charitable activities		<u>(185,001)</u>	<u>(185,001)</u>
Total expenditure		<u>(185,001)</u>	<u>(185,001)</u>
Net expenditure		<u>(3,644)</u>	<u>(3,644)</u>
Net movement in funds		(3,644)	(3,644)
Reconciliation of funds			
Total funds brought forward		<u>103,495</u>	<u>103,495</u>
Total funds carried forward	9	<u>99,851</u>	<u>99,851</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Donations and legacies		166,231	166,231
Investment income	3	<u>191</u>	<u>191</u>
Total income		<u>166,422</u>	<u>166,422</u>
Expenditure on:			
Charitable activities		<u>(178,224)</u>	<u>(178,224)</u>
Total expenditure		<u>(178,224)</u>	<u>(178,224)</u>
Net expenditure		<u>(11,802)</u>	<u>(11,802)</u>
Net movement in funds		(11,802)	(11,802)
Reconciliation of funds			
Total funds brought forward		<u>115,297</u>	<u>115,297</u>
Total funds carried forward	9	<u>103,495</u>	<u>103,495</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 9.

Hebron Church Carlisle

(Registration number: 1132914)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	100,677	105,035
Creditors: Amounts falling due within one year	8	<u>(826)</u>	<u>(1,540)</u>
Net assets		<u>99,851</u>	<u>103,495</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>99,851</u>	<u>103,495</u>
Total funds	9	<u>99,851</u>	<u>103,495</u>

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 26.11.24 and signed on their behalf by:



Mr Philip Ian Halliwell
Chairman and trustee

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Hebron Church Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

Donations and legacies

Donations and legacies are recognised on receipt.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once payment has been made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	156,130	156,130
Gift aid reclaimed	24,078	24,078
Total for 2024	<u>180,208</u>	<u>180,208</u>
Total for 2023	<u>166,231</u>	<u>166,231</u>

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,149	1,149
Total for 2024	<u>1,149</u>	<u>1,149</u>
Total for 2023	<u>191</u>	<u>191</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		185,001	185,001
Total for 2023		178,224	178,224

	Grant funding of activity £	Activity support costs £	Total expenditure £
Church Lunches & Refreshments	-	6,934	6,934
Gross Wages & salaries	-	77,359	77,359
Church General Expenses	-	27,705	27,705
Rent and Insurance payable	-	5,580	5,580
Light and heat	-	8,845	8,845
Premises repairs and renewals	-	31,382	31,382
Childrens and Youth Work	-	1,472	1,472
Stationery, Postage and Telephone	-	4,143	4,143
Visiting Speakers	-	1,150	1,150
Gifts to Missionaries and Organisations	20,430	-	20,430
Total for 2024	20,430	164,570	185,000
Total for 2023	20,706	157,518	178,224

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>100,677</u>	<u>105,035</u>

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>826</u>	<u>1,540</u>

9 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>103,495</u>	<u>181,357</u>	<u>(185,001)</u>	<u>99,851</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>115,297</u>	<u>166,422</u>	<u>(178,224)</u>	<u>103,495</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	100,677	100,677
Current liabilities	<u>(826)</u>	<u>(826)</u>
Total net assets	<u>99,851</u>	<u>99,851</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	105,035	105,035
Current liabilities	<u>(1,540)</u>	<u>(1,540)</u>
Total net assets	<u>103,495</u>	<u>103,495</u>

HEBRON CHURCH CARLISLE

England & Wales - Charity number 1132914

Accounts

Charity registration number: 1132914

Hebron Church Carlisle

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Hebron Church Carlisle

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14

Hebron Church Carlisle

Reference and Administrative Details

Chairman	Elizabeth Marylyn Roberts
Trustees	Mr Glyn Lucas Elizabeth Marylyn Roberts Mr Philip Ian Halliwell Victoria Tagerud Mr Howard Newton
Senior Management / Leadership Team	Mr Gordon Younger, Treasurer Mr Rob Scott-Buccleuch, Treasurer
Charity Registration Number	1132914
Principal Office	98 Botchergate Carlisle CA1 1SN
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

Hebron Church Carlisle

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objective of the charity is to advance the Christian faith in accordance with the Charity Statement of Beliefs in the area of Carlisle and other parts of the world.

Public benefit

The trustees consider that public benefit is provided since the public of Carlisle and beyond are encouraged to attend and/ or participate in the following activities where relevant to them:

- Communion, worship, prayer and study meetings
- Parent and toddler groups
- Children's groups
- Youth groups
- Adult house groups
- Pastoral care
- Missionary support
- Hostel outreach work
- 108 Mealbank
- Weddings and funerals
- Other work to benefit the elderly and lonely
- Training future church workers

The main Sunday service is broadcast live via YouTube, for the benefit of those unable to attend in person.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity endeavours to keep sufficient reserves to meet the costs of at least three months' ordinary activity expenses.

The annual report was approved by the trustees of the charity on 29.11.23 and signed on its behalf by:

.....
Elizabeth Marylyn Roberts
Chairman and trustee

Hebron Church Carlisle

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ...29.11.23 and signed on its behalf by:



.....
Elizabeth Marylyn Roberts
Chairman and Trustee

Hebron Church Carlisle

Independent Examiner's Report to the trustees of Hebron Church Carlisle

I report to the trustees on my examination of the accounts of Hebron Church Carlisle for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Hebron Church Carlisle you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

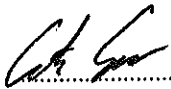
I report in respect of my examination of the Hebron Church Carlisle's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Hebron Church Carlisle as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Gareth Cooper
ACCA

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 05/12/2023

Hebron Church Carlisle

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		166,231	166,231
Investment income	3	<u>191</u>	<u>191</u>
Total income		<u>166,422</u>	<u>166,422</u>
Expenditure on:			
Charitable activities		<u>(178,224)</u>	<u>(178,224)</u>
Total expenditure		<u>(178,224)</u>	<u>(178,224)</u>
Net expenditure		<u>(11,802)</u>	<u>(11,802)</u>
Net movement in funds		(11,802)	(11,802)
Reconciliation of funds			
Total funds brought forward		<u>115,297</u>	<u>115,297</u>
Total funds carried forward	9	<u>103,495</u>	<u>103,495</u>
		Unrestricted funds £	Total 2022 £
	Note		
Income and Endowments from:			
Donations and legacies		<u>158,211</u>	<u>158,211</u>
Total income		<u>158,211</u>	<u>158,211</u>
Expenditure on:			
Charitable activities		<u>(152,023)</u>	<u>(152,023)</u>
Total expenditure		<u>(152,023)</u>	<u>(152,023)</u>
Net income		<u>6,188</u>	<u>6,188</u>
Net movement in funds		6,188	6,188
Reconciliation of funds			
Total funds brought forward		<u>109,109</u>	<u>109,109</u>
Total funds carried forward	9	<u>115,297</u>	<u>115,297</u>


All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 9.

Hebron Church Carlisle

(Registration number: 1132914)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	7	105,035	116,765
Creditors: Amounts falling due within one year	8	<u>(1,540)</u>	<u>(1,468)</u>
Net assets		<u>103,495</u>	<u>115,297</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>103,495</u>	<u>115,297</u>
Total funds	9	<u>103,495</u>	<u>115,297</u>

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on ...29.11.23 and signed on their behalf by:


.....
Elizabeth Marylyn Roberts
Chairman and trustee

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Hebron Church Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

Donations and legacies

Donations and legacies are recognised on receipt.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once payment has been made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	142,695	142,695
Gift aid reclaimed	23,536	23,536
Total for 2023	<u>166,231</u>	<u>166,231</u>
Total for 2022	<u>158,211</u>	<u>158,211</u>

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	191	191
Total for 2023	<u>191</u>	<u>191</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		178,224	178,224
Total for 2022		152,023	152,023

	Grant funding of activity £	Activity support costs £	Total expenditure £
Church Lunches & Refreshments	-	5,575	5,575
Gross Wages & salaries	-	87,356	87,356
Church General Expenses	-	23,258	23,258
Rent and Insurance payable	-	4,560	4,560
Light and heat	-	8,551	8,551
Premises repairs and renewals	-	20,674	20,674
Childrens and Youth Work	-	3,264	3,264
Stationery, Postage and Telephone	-	3,880	3,880
Visiting Speakers	-	400	400
Gifts to Missionaries and Organisations	20,706	-	20,706
Total for 2023	20,706	157,518	178,224
Total for 2022	26,168	125,855	152,023

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>105,035</u>	<u>116,765</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>1,540</u>	<u>1,468</u>

9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>115,297</u>	<u>166,422</u>	<u>(178,224)</u>	<u>103,495</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>109,109</u>	<u>158,211</u>	<u>(152,023)</u>	<u>115,297</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	105,035	105,035
Current liabilities	<u>(1,540)</u>	<u>(1,540)</u>
Total net assets	<u>103,495</u>	<u>103,495</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	116,765	116,765
Current liabilities	<u>(1,468)</u>	<u>(1,468)</u>
Total net assets	<u>115,297</u>	<u>115,297</u>

HEBRON CHURCH CARLISLE

England & Wales - Charity number 1132914

Accounts

Charity registration number: 1132914

Hebron Church Carlisle

Annual Report and Financial Statements

for the Year Ended 31 March 2022

GRC Accountants Limited
ACCA
166 Banks Road
West Kirby
Wirral
CH48 0RH

Hebron Church Carlisle

Contents

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

Hebron Church Carlisle

Reference and Administrative Details

Chairperson	Elizabeth Marylyn Roberts
Trustees	Mr Colin Hetherington Mr Glyn Lucas Elizabeth Marylyn Roberts Mr Philip Ian Halliwell
Senior Management Team	Mr Gordon Younger, Treasurer Mr Rob Scott-Buccleuch, Treasurer
Principal Office	98 Botchergate Carlisle CA1 1SN
Charity Registration Number	1132914
Independent Examiner	GRC Accountants Limited ACCA 166 Banks Road West Kirby Wirral CH48 0RH

Hebron Church Carlisle

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objective of the charity is to advance the Christian faith in accordance with the Charity Statement of Beliefs in the area of Carlisle and other parts of the world.

Public benefit

The trustees consider that public benefit is provided since the public of Carlisle and beyond are encouraged to attend and/ or participate in the following activities where relevant to them:

- Communion, worship, prayer and study meetings
- Parent and toddler groups
- Children's groups
- Youth groups
- Adult house groups
- Pastoral care
- Missionary support
- Hostel outreach work
- 108 Mealbank
- Weddings and funerals
- Other work to benefit the elderly and lonely
- Training future church workers

Whilst Covid-19 was a global and local concern, and subsequently, all HM government and similar regulations were and continue to be followed. Where appropriate, Zoom is used when employees, members and other correspondents have or are suspected of having Covid-19.

The main Sunday service is broadcast live via YouTube, for the benefit of those unable to attend in person.

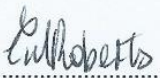
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity endeavours to keep sufficient reserves to meet the costs of at least three months' ordinary activity expenses.

The annual report was approved by the trustees of the charity on 3/10/22 and signed on its behalf by:


.....
Elizabeth Marylyn Roberts
Chairman and Trustee

Hebron Church Carlisle

Statement of Trustees' Responsibilities

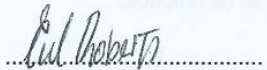
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 3/10/22 and signed on its behalf by:



Elizabeth Marylyn Roberts
Chairman and Trustee

Hebron Church Carlisle

Independent Examiner's Report to the trustees of Hebron Church Carlisle

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees of Hebron Church Carlisle you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

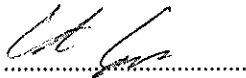
I report in respect of my examination of the Hebron Church Carlisle's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Hebron Church Carlisle as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



ACCA
Gareth Cooper

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 05/10/2022

Hebron Church Carlisle

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		158,211		158,211
Expenditure on:				
Charitable activities		<u>(152,023)</u>		<u>(152,023)</u>
Total expenditure		<u>(152,023)</u>		<u>(152,023)</u>
Net movement in funds		6,188		6,188
Reconciliation of funds				
Total funds brought forward		<u>109,109</u>		<u>109,109</u>
Total funds carried forward	5	<u>115,297</u>		<u>115,297</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		157,198	-	157,198
Expenditure on:				
Charitable activities		<u>(148,271)</u>	<u>-</u>	<u>(148,271)</u>
Total expenditure		<u>(148,271)</u>	<u>-</u>	<u>(148,271)</u>
Net income		8,927	-	8,927
Gross transfers between funds		<u>765</u>	<u>(765)</u>	<u>-</u>
Net movement in funds		9,692	(765)	8,927
Reconciliation of funds				
Total funds brought forward		<u>99,417</u>	<u>765</u>	<u>100,182</u>
Total funds carried forward	5	<u>109,109</u>	<u>-</u>	<u>109,109</u>

All of the charity's activities derive from continuing operations during the above two periods.

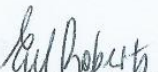
The funds breakdown for 2021 is shown in note 5.

Hebron Church Carlisle

(Registration number: 1132914)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		116,764	109,109
Creditors: Amounts falling due within one year		<u>(1,467)</u>	<u>-</u>
Net assets		<u>115,297</u>	<u>109,109</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>115,297</u>	<u>109,109</u>
Total funds	5	<u>115,297</u>	<u>109,109</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 3/10/2022 and signed on their behalf by:



 Elizabeth Marylyn Roberts
 Chairman and Trustee

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Hebron Church Carlisle meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

Donations and legacies

Donations and legacies are recognised on receipt.

Expenditure

All expenditure is recognised once payment has been made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total 2022	Total 2021
	£	£	£
Donations and legacies;			
Donations from individuals	134,216	134,216	130,758
Gift aid reclaimed	23,995	23,995	26,440
	<u>158,211</u>	<u>158,211</u>	<u>157,198</u>

3 Expenditure on charitable activities

		Unrestricted funds		
		General	Total 2022	Total 2021
		£	£	£
Allocated support costs	Note	<u>152,023</u>	<u>152,023</u>	<u>148,271</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2022

	Grant funding of activity £	Activity support costs £	Total 2022 £	Total 2021 £
Church Lunches & Refreshments	-	3,114	3,114	2,397
Gross Wages & salaries	-	70,249	70,249	68,211
Church General Expenses	-	20,445	20,445	16,119
Rent and Insurance payable	-	4,320	4,320	4,080
Light and heat	-	8,339	8,339	6,543
Premises repairs and renewals	-	12,144	12,144	19,870
Childrens and Youth Work	-	3,253	3,253	910
Stationery, Postage and Telephone	-	3,541	3,541	3,181
Visiting Speakers	-	450	450	450
Gifts to Missionaries and Organisations	26,168	-	26,168	26,510
	<u>26,168</u>	<u>125,855</u>	<u>152,023</u>	<u>148,271</u>

£152,023 (2021 - £148,271) of the above expenditure was attributable to unrestricted funds and £Nil (2021 - £Nil) to restricted funds.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>(109,109)</u>	<u>(158,211)</u>	<u>152,023</u>	<u>(115,297)</u>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	(99,417)	(157,198)	148,271	(765)	(109,109)
Restricted funds	<u>(765)</u>	<u>-</u>	<u>-</u>	<u>765</u>	<u>-</u>
Total funds	<u>(100,182)</u>	<u>(157,198)</u>	<u>148,271</u>	<u>-</u>	<u>(109,109)</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Analysis of net assets between funds

	Unrestricted funds	Total funds
	General	£
	£	£
Current assets	116,764	116,764
Current liabilities	(1,467)	(1,467)
Total net assets	115,297	115,297
	Unrestricted funds	Total funds
	General	£
	£	£
Current assets	109,109	109,109

7 Analysis of net funds

	At 1 April 2021	Cash flow	At 31 March 2022
	£	£	£
Cash at bank and in hand	109,109	7,655	116,764
Net funds	109,109	7,655	116,764
	At 1 April 2020	Cash flow	At 31 March 2021
	£	£	£
Cash at bank and in hand	100,182	8,927	109,109
Net funds	100,182	8,927	109,109

HEBRON CHURCH CARLISLE

England & Wales - Charity number 1132914

Accounts

Charity registration number: 1132914

Hebron Church Carlisle

Annual Report and Financial Statements

for the Year Ended 31 March 2021

GRC Accountants Limited
ACCA
166 Banks Road
West Kirby
Wirral
CH48 0RH

Hebron Church Carlisle

Contents

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

Hebron Church Carlisle

Reference and Administrative Details

Chairperson	Elizabeth Marylyn Roberts
Trustees	Mrs Ruth Helen Slater Mr Colin Hetherington Mr Glyn Lucas Elizabeth Marylyn Roberts
Senior Management Team	Mrs Ruth Helen Slater, Secretary Mr Gordon Younger, Treasurer Mr Rob Scott-Buccleuch, Treasurer
Principal Office	98 Botchergate Carlisle CA1 1SN
Charity Registration Number	1132914
Independent Examiner	GRC Accountants Limited ACCA 166 Banks Road West Kirby Wirral CH48 0RH

Hebron Church Carlisle

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objective of the charity is to advance the Christian faith in accordance with the Charity Statement of Beliefs in the area of Carlisle and other parts of the world.

Public benefit

The trustees consider that public benefit is provided since the public of Carlisle and beyond are encouraged to attend and/ or participate in the following activities where relevant to them:

- Communion, worship, prayer and study meetings
- Parent and toddler groups
- Children's groups
- Youth groups
- Adult house groups
- Pastoral care
- Missionary support
- Hostel outreach work
- 108 Mealbank
- Weddings and funerals
- Other work to benefit the elderly and lonely

Prior to the announcement of lockdown due to Covid-19 on 23 March 2020, all gatherings of church members ceased for health reasons. Since that date, electronic media channels, such as YouTube and Zoom, have been used to provide these benefits where appropriate.

During the year, as well as the continued use of YouTube and Zoom, we held face to face services and activities when allowed, in compliance with HM Government requirements and supported by completed risk assessments.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity endeavours to keep sufficient reserves to meet the costs of at least three months' ordinary activity expenses.

The annual report was approved by the trustees of the charity on 22/11/21 and signed on its behalf by:



Elizabeth Marylyn Roberts
Chair and Trustee

Hebron Church Carlisle

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 22/11/21 and signed on its behalf by:


.....
Elizabeth Marylyn Roberts
Chair and Trustee

Hebron Church Carlisle

Independent Examiner's Report to the trustees of Hebron Church Carlisle

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees of Hebron Church Carlisle you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

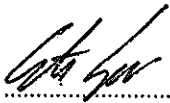
I report in respect of my examination of the Hebron Church Carlisle's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Hebron Church Carlisle as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....

ACCA
Gareth Cooper

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 25/11/2021

Hebron Church Carlisle

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		157,198	-	157,198
Expenditure on:				
Charitable activities		<u>(148,271)</u>	<u>-</u>	<u>(148,271)</u>
Total expenditure		<u>(148,271)</u>	<u>-</u>	<u>(148,271)</u>
Net income		8,927	-	8,927
Gross transfers between funds		<u>765</u>	<u>(765)</u>	<u>-</u>
Net movement in funds		9,692	(765)	8,927
Reconciliation of funds				
Total funds brought forward		<u>99,417</u>	<u>765</u>	<u>100,182</u>
Total funds carried forward	5	<u>109,109</u>	<u>-</u>	<u>109,109</u>
		Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		208,846	709	209,555
Expenditure on:				
Charitable activities		<u>(142,385)</u>	<u>(840)</u>	<u>(143,225)</u>
Total expenditure		<u>(142,385)</u>	<u>(840)</u>	<u>(143,225)</u>
Net movement in funds		66,461	(131)	66,330
Reconciliation of funds				
Total funds brought forward		<u>32,956</u>	<u>896</u>	<u>33,852</u>
Total funds carried forward	5	<u>99,417</u>	<u>765</u>	<u>100,182</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 5.

Hebron Church Carlisle

(Registration number: 1132914)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		<u>109,109</u>	<u>100,182</u>
Funds of the charity:			
Restricted funds		-	765
Unrestricted income funds			
Unrestricted funds		<u>109,109</u>	<u>99,417</u>
Total funds	5	<u>109,109</u>	<u>100,182</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 23/11/21... and signed on their behalf by:



.....
Elizabeth Marylyn Roberts
Chair and Trustee

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Hebron Church Carlisle meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

Donations and legacies

Donations and legacies are recognised on a receivable basis and are recognised on receipt.

Expenditure

All expenditure is recognised once payment has been made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donations from individuals	130,758	130,758	157,267
Gift aid reclaimed	26,440	26,440	52,288
	<u>157,198</u>	<u>157,198</u>	<u>209,555</u>

3 Expenditure on charitable activities

		Unrestricted funds		
		General	Total	Total
		£	2021	2020
			£	£
Allocated support costs	Note	<u>148,271</u>	<u>148,271</u>	<u>143,225</u>

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2021

	Grant funding of activity £	Activity support costs £	Total 2021 £	Total 2020 £
Church Lunches & Refreshments	-	2,397	2,397	3,266
Gross Wages & salaries	-	68,211	68,211	66,322
Church General Expenses	-	16,119	16,119	16,593
Rent and Insurance payable	-	4,080	4,080	4,080
Light and heat	-	6,543	6,543	7,942
Premises repairs and renewals	-	19,870	19,870	13,699
Childrens and Youth Work	-	910	910	2,585
Stationery, Postage and Telephone	-	3,181	3,181	2,544
Visiting Speakers	-	450	450	750
Gifts to Missionaries and Organistaions	26,510	-	26,510	25,444
	<u>26,510</u>	<u>121,761</u>	<u>148,271</u>	<u>143,225</u>

£148,271 (2020 - £142,385) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £840) to restricted funds.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	(99,417)	(157,198)	148,271	(765)	(109,109)
Restricted funds	<u>(765)</u>	<u>-</u>	<u>-</u>	<u>765</u>	<u>-</u>
Total funds	<u>(100,182)</u>	<u>(157,198)</u>	<u>148,271</u>	<u>-</u>	<u>(109,109)</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £	
Unrestricted funds					
General	(32,956)	(208,846)	142,385	(99,417)	
Restricted funds	<u>(896)</u>	<u>(709)</u>	<u>840</u>	<u>(765)</u>	
Total funds	<u>(33,852)</u>	<u>(209,555)</u>	<u>143,225</u>	<u>(100,182)</u>	

Hebron Church Carlisle

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of net assets between funds

	Unrestricted funds	Total funds
	General	£
	£	£
Current assets	109,109	109,109
	109,109	109,109

	Unrestricted funds	Total funds
	General	£
	£	£
Current assets	100,182	100,182
	100,182	100,182

7 Analysis of net funds

	At 1 April 2020	Cash flow	At 31 March 2021
	£	£	£
Cash at bank and in hand	100,182	8,927	109,109
Net funds	100,182	8,927	109,109
	100,182	8,927	109,109
	At 1 April 2019	Cash flow	At 31 March 2020
	£	£	£
Cash at bank and in hand	33,852	66,330	100,182
Net funds	33,852	66,330	100,182
	33,852	66,330	100,182