

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**

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## **Hebron Church Carlisle**

### **Reference and Administrative Details**

<b>Chairperson</b>	Elizabeth Marylyn Roberts
<b>Trustees</b>	Mrs Ruth Helen Slater Mr Colin Hetherington Mr Glyn Lucas Elizabeth Marylyn Roberts
<b>Senior Management Team</b>	Mrs Ruth Helen Slater, Secretary Mr Gordon Younger, Treasurer Mr Rob Scott-Buccleuch, Treasurer
<b>Principal Office</b>	98 Botchergate Carlisle CA1 1SN
<b>Charity Registration Number</b>	1132914
<b>Independent Examiner</b>	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 22/11/2011 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').

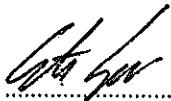
I report in respect of my examination of the Hebron Church Carlisle's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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 £
<b>Current assets</b>			
Cash at bank and in hand		<u>109,109</u>	<u>100,182</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		-	765
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>109,109</u>	<u>99,417</u>
<b>Total funds</b>	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 Organisations	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 £
<b>Unrestricted funds</b>					
General	(99,417)	(157,198)	148,271	(765)	(109,109)
<b>Restricted funds</b>	<u>(765)</u>	<u>-</u>	<u>-</u>	<u>765</u>	<u>-</u>
<b>Total funds</b>	<u>(100,182)</u>	<u>(157,198)</u>	<u>148,271</u>	<u>-</u>	<u>(109,109)</u>
	<b>Balance at 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>		<b>Balance at 31 March 2020 £</b>
<b>Unrestricted funds</b>					
General	(32,956)	(208,846)	142,385		(99,417)
<b>Restricted funds</b>	<u>(896)</u>	<u>(709)</u>	<u>840</u>		<u>(765)</u>
<b>Total funds</b>	<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 General £	Total funds £
Current assets	109,109	109,109
	Unrestricted funds General £	Total funds £
Current assets	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
	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