

Charity registration number: 1132914

# Hebron Church Carlisle

Annual Report and Financial Statements

for the Year Ended 31 March 2024

## **Hebron Church Carlisle**

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## **Hebron Church Carlisle**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Philip Ian Halliwell
<b>Trustees</b>	Mr Glyn Lucas Mr Philip Ian Halliwell Victoria Tagerud Mr Howard Newton
<b>Senior Management / Leadership Team</b>	Mr Gordon Younger, Treasurer Mr Rob Scott-Buckleuch, Treasurer Mr Paul Younger, Treasurer
<b>Charity Registration Number</b>	1132914
<b>Principal Office</b>	98 Botchergate Carlisle CA1 1SN
<b>Independent Examiner</b>	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.

#### 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

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 £
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
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>
		<b>Unrestricted funds £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
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 £
<b>Current assets</b>			
Cash at bank and in hand	7	100,677	105,035
<b>Creditors: Amounts falling due within one year</b>	8	<u>(826)</u>	<u>(1,540)</u>
<b>Net assets</b>		<u>99,851</u>	<u>103,495</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>99,851</u>	<u>103,495</u>
<b>Total funds</b>	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
<b>Total for 2024</b>	<b>180,208</b>	<b>180,208</b>
<b>Total for 2023</b>	<b>166,231</b>	<b>166,231</b>

## 3 Investment income

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

## 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
<b>Total for 2023</b>		<u>178,224</u>	<u>178,224</u>

	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
<b>Total for 2024</b>	<u>20,430</u>	<u>164,570</u>	<u>185,000</u>
<b>Total for 2023</b>	<u>20,706</u>	<u>157,518</u>	<u>178,224</u>

#### 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 £
<b>Unrestricted funds</b>				
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 £
<b>Unrestricted funds</b>				
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>