

WELWYN EVANGELICAL CHURCH

# Report and Accounts

Issue 1

year ended 30 September 2023

WELWYN EVANGELICAL CHURCH

**LEGAL & ADMINISTRATIVE DETAILS**  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

ADDRESS FOR CORRESPONDENCE	Fulling Mill Lane Welwyn Herts. AL6 9NH	
GOVERNING DOCUMENT	With effect from 6th May 2010, the Church was registered with the Charity Commission (reg. No. 1135832). It is governed by a new Constitution dated 11th July 2009, (as updated by amendment dated 20 February 2019), and revised Rules of Practice which were adopted by the church in November 2009 and May 2022. Prior to this the church was an excepted charity, governed by the Trust deed dated 12 November 1892, and the associated schedule of Articles of Faith, The Rules of Practice, and The Procedures for the management and administration of the church as a charity.	
CHARITY REGISTRATION NUMBER	1135832	
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Mostyn Roberts Chris Pountney Nigel Pountney Anthony Hendley Matt Jones Andy Ward Stephen Coombes	Elder and Pastor Elder Deacon Deacon Deacon Deacon (from Nov 23) Deacon (from Nov 23)
HOLDING TRUSTEES	Wendy Evers Andy Ward Carolyn Clark Simon Barfoot	
BANKERS	Barclays Bank The Welwyn Group 12/12A The Howard Centre Welwyn Garden City, Herts. AL8 6ER	
INDEPENDENT EXAMINER	Archie McDowall BA, CA Stewardship 1 Lamb's Passage London EC1Y 8AB	

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## WELWYN EVANGELICAL CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees are pleased to present the Report and Accounts for the year ended 30 September 2023.

#### Objects of the charity

The charity, which is a church, is governed by a *Constitution* and is constituted as a Trust.

The church's principal object, as set out in its governing document, is the advancement of the Christian religion as defined by the *Schedule of Articles of Faith*, both in the Welwyn area and elsewhere.

This purpose is achieved by:

- a) Regular meetings for public worship and for Bible teaching
- b) Financial support for our pastor and others so that they can devote themselves to the ministry of preaching, teaching and pastoral care; this includes support to train others for this work
- c) Evangelistic activities in the community
- d) Production and distribution of Christian literature
- e) Practical help to those in need, especially to fellow believers

#### Summary of the charity's main activities and achievements

To further the objects and vision, the charity's main activities and achievements were as follows:

The Church continued to meet for worship and "teaching those things which concern the Lord Jesus Christ".

It placed a strong emphasis on all the means of grace and regularly met for prayer and Bible study. The Sunday services were also Livestreamed and the midweek Bible Studies and prayer meetings used Zoom to include folk who were unable to attend. During the year, the church premises were used for the teaching programme including Sunday Bible classes, and weekday evening activities for children and young people. A number of other activities for different interest groups was arranged, and the Church continued to evangelise and to show the love of Christ to the local community.

The Church took an active interest in missionary work at home and overseas by prayer and financial support.

In planning the activities the Trustees have applied the guidance given by the Charity Commission on public benefit.

#### Financial review

Unrestricted voluntary receipts were over £103,000, which is much higher than in the previous year.

Restricted voluntary receipts were lower at just under £7,000. Receipts from charitable activities were similar to the previous year at just under £600. A sum of £900 was received from interest on investments.

Overall, the total receipts reduced by £6,300 compared to the previous year.

Direct charitable activity payments were higher than the previous year by £5,000 at just over £69,000.

Grants paid were lower at £23,900. Unrestricted support costs were lower by £4,200 over the year.

Overall, total receipts exceeded total payments by nearly £3,000.

#### Future Plans

The key strategies for the church are to remain the same.

#### Grants Policy

In keeping with the Aims of the Charity, the Church supported a number of institutions and individuals both at home and overseas. The Church business meeting determined those causes to which grants are made, based upon either an annual review of previous recipients or as a new cause. No ongoing commitment is given to any recipient prior to renewal.

#### Investments Policy

The Deacons have pursued an investment policy which provides shorter and longer term returns in vehicles specifically set up for Charities. Risk is reduced by spreading across different schemes.

#### Policy on Reserves

The Officers have agreed a policy on reserves such that unrestricted funds are maintained at a level to:

- a) Cover ministerial, care, local outreach, administration and support costs without which the Church could not function.
- b) Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice.

At the year end, the unrestricted net reserves were in the region of £81,000. This sum is being held to

to provide funds for future use, including £10,000 for maintenance projects, and £45,000 for the ministry, eg the succession plan for the incumbent Pastor.  
The trustees believe the charity should aim to hold £81,000 to meet these requirements.

The level of reserves is monitored and reviewed by the Charity Trustees twice annually.

### **Governance**

The names of the Trustees who served since 1st October 2022 are listed on Page 1. They were elected by a majority of the Members in accordance with the provisions of the governing documents. The Trustees meet regularly to monitor and review activities in accordance with existing policy and decisions, and propose new or modifications to existing policy and decisions for adoption at the Church members meeting.

### **Organisational Structure**

All Members subscribe to *the Rules of Practice*, which cover the administration of the Church and its Officers. The roles of Elders and Deacons within the Church are described in that document and are based on the New Testament teaching. The scope of the authority of the Church Officers in the discharge of their legal responsibilities is documented in *the Procedures for the management and administration of the Church as a charity, Fourth Edition (June 2012)* as amended.

### **Risk Management**

All major insurable risks are subject to normal Churches' and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the Church's ability to fulfil its objectives.

A review is undertaken during the year of the major risks to which the church is exposed. The officers have taken appropriate steps to mitigate these risks.

### **Trustees Responsibilities**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by

...Mostyn Roberts...Dated...20/3/24...

...NDPountney...Dated...20 March 2024...

**Independent Examiner's Report  
To the Trustees of**

**Welwyn Evangelical Church**

I report to the trustees on my examination of the accounts of Welwyn Evangelical Church (the Trust) for the year ended 30 September 2023 on pages 5 to 8 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust'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 2011 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 the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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.

*Archie McDowall*

Archie McDowall BA, CA

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 27 March 2024

**WELWYN EVANGELICAL CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted General £	Restricted Funds £	2023 £	2022 £
<b>Receipts</b>					
<i>Voluntary receipts</i>					
Grants and gifts received	2a	103,455	6,821	110,276	105,741
		<hr/>	<hr/>	<hr/>	<hr/>
		103,455	6,821	110,276	105,741
<i>Other receipts</i>					
Interest received		923	-	923	307
Charitable activities	2b	589	-	589	579
Sale of Assets		-	-	-	11,500
		<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts		104,966	6,821	111,788	118,127
<b>Payments</b>					
<i>Payments in furtherance of the church's objectives</i>					
Direct charitable activity	3	69,286	-	69,286	64,242
Grants paid	3	15,865	8,041	23,906	25,555
Support costs	3	15,747	-	15,747	19,961
Sale of Assets	3	-	-	-	2,782
		<hr/>	<hr/>	<hr/>	<hr/>
Total Payments		100,898	8,041	108,940	112,540
Net Receipts/(Payments) before transfers		4,068	(1,220)	2,848	5,586
<b>Transfers between funds</b>	6	-	-	-	-
<b>Net Movement in Funds</b>		4,068	(1,220)	2,848	5,586
Cash funds as at last year end		77,041	1,220	78,261	72,675
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash funds at this year end</b>		81,109	0	81,109	78,261

The notes on pages 7-8 form part of these accounts.

**WELWYN EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS & LIABILITIES**  
**AS AT 30 SEPTEMBER 2023**

	Unrestricted General £	Restricted Funds £	2023 £	2022 £
<b>1. Cash Funds</b>				
Barclays Bank General Account	32,973	-	32,973	51,041
Cambridge & Counties Bank deposits	48,134	-	48,134	27,211
Petty Cash - Bookstall	2	-	2	10
	<u>81,109</u>	<u>-</u>	<u>81,109</u>	<u>78,261</u>
<b>2. Other monetary assets</b>				
Book Stock - valuation at cost	215	-	215	215
Income tax recoverable on Gift Aid	2,952	-	2,952	3,371
Other debtors	7	-	7	-
	<u>3,173</u>	<u>-</u>	<u>3,173</u>	<u>3,585</u>
<b>3. Liabilities</b>				
Employment costs due to HMRC	1,867	-	1,867	1,723
Fee for Independent Examination	840	-	840	770
Other creditors	10	-	10	-
Accrued expenses	612	-	612	1,022
	<u>3,329</u>	<u>-</u>	<u>3,329</u>	<u>3,515</u>

**4. Assets retained for charity's own use**

The value of the assets owned are:	£	
Freehold Building	100,000	Historic cost as of 30/09/2023
Refurbishments and improvements	130,200	At cost
Plant/Machinery/Equipment	30,100	At cost
Program related investment	80,000	See note below
	<u>340,300</u>	

The Freehold property above comprises the Church premises at Fulling Mill Lane.

The Program Related Investment is an advance made in September 1999 for £100,000 on a property for the Pastor who holds the registered title. The church made available an additional sum of £15,000 in March 2006 towards part-equity in the property extension. Subsequently, the new evaluation and redistribution in the share of ownership was calculated as 55.08% of the proceeds of sale in favour of the church. In March 2016 the Pastor increased his share of ownership by paying the church £35,000, thereby reducing the church's share to 48.72%. The Trustees are confident that the current market value of the property is above cost.

The accounts were approved by the Trustees and signed on their behalf,

...Mostyn Roberts...Dated...20/3/24...

...NDPountney...Dated...20 March 2024...

The notes on page 7-8 form part of these accounts

# WELWYN EVANGELICAL CHURCH

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 1. Accounting Policies

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

#### 2. Incoming Resources

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
<i>(a) Voluntary income</i>				
Gifts and donations	85,584	5,726	91,310	89,143
Tax recovered	17,871	1,095	18,966	16,597
Bequests received	-	-	-	-
	<u>103,455</u>	<u>6,821</u>	<u>110,276</u>	<u>105,741</u>
<i>(b) Incoming resources from charitable activities</i>				
Literature sales	101	-	101	35
Youth Work/ Ladies events	487	-	487	370
Sundry income	-	-	-	173
	<u>589</u>	<u>-</u>	<u>589</u>	<u>579</u>

#### 3. Charitable activity costs

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
<i>Direct charitable costs</i>				
Ministry costs	60,934	-	60,934	56,244
Church teaching etc	5,374	-	5,374	3,170
Local Evangelism	2,397	-	2,397	3,635
Youth/Adult work	582	-	582	1,193
	<u>69,286</u>	<u>-</u>	<u>69,286</u>	<u>64,242</u>
<i>Grants (see note 4)</i>				
UK Missionary	13,035	6,210	19,245	19,544
International Missionary	2,830	1,831	4,661	6,011
	<u>15,865</u>	<u>8,041</u>	<u>23,906</u>	<u>25,555</u>
<i>Support costs</i>				
Property and repairs	13,488	-	13,488	16,631
Governance costs	878	-	878	780
Other administration	1,381	-	1,381	2,550
	<u>15,747</u>	<u>-</u>	<u>15,747</u>	<u>19,961</u>
<i>Sale of Assets</i>				
	-	-	-	2,782
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,782</u>
<b>Total</b>	<b>100,898</b>	<b>8,041</b>	<b>108,940</b>	<b>112,540</b>

# WELWYN EVANGELICAL CHURCH

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 4. Grants Paid

	Institutions	Individuals	2023	2022
	£	£	£	£
Gospel Work	11,471	-	11,471	9,275
Missionary Work	4,950	-	4,950	4,623
Ministerial Training	1,275	-	1,275	1,200
Medical Provision	125	-	125	3,615
Hardship Relief	6,085	-	6,085	6,843
	<u>23,906</u>	<u>-</u>	<u>23,906</u>	<u>25,555</u>

The major grants paid in the year were:

European Mission Fellowship	£9,658	(Support of a Pastor in Spain and a Pastor in Italy who are leading church work, and for hardship relief in Ukraine)
ReachAcross	£125	(Medical provision in Central Asia)
Overseas Missionary Fellowship	£2,120	(Gospel Work in Taiwan)
United For Mission	£4,850	(Gospel work in the UK and France, support of a Pastor in France)
Gospel Grace Church, Sri Lanka	£4,661	(Church planting work and a church conference in Sri Lanka)
Pastors Academy	£1,275	(Ministerial training in the UK)
New Zion Fellowship	£1,217	(Hardship relief in the UK)

#### 5. Employees

The Church has one employee (2022: 1), with most of the church's activities being carried out by volunteers.

The Pastor, JM Roberts, is both a church leader and a trustee. His gross salary, paid in his role as a church leader, is allowed by the governing document, and was within a salary band of £50,000 to £60,000.

No remuneration was paid to any other trustee during the year nor to any person connected to them. No trustee expenses were paid to any trustee during the year.

#### 6. Movement of Restricted Funds

	Balance at 30 Sept 2022	Receipts	Transfers	Payments	Balance at 30 Sept 2023
	£	£	£	£	£
Harvest 22 (EMF/ NZF Foodbank)	1,095	4,990	-	6,085	-
Sri Lanka GGC Conference	-	1,831	-	1,831	-
Harvest 21 (ReachAcross)	125	-	-	125	-
	<u>1,220</u>	<u>6,821</u>	<u>-</u>	<u>8,041</u>	<u>-</u>