

QUEENSWAY CHAPEL (MELKSHAM)

England & Wales · Charity number 1138752

Details

Other names	QUEENSWAY CHAPEL
Status	Registered
Legal form	Previously excepted
Company number	07378596
Registered	2010-11-02
Register	View on the Charity Commission register

Contact

Address	Queensway Chapel Pembroke Road Melksham SN12 7NB
Phone	07717157023
Email	masenjennyqc@gmail.com
Website	www.queenswaychapel.co.uk

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2 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 COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: The advancement of the Christian faith through provision of services for worship and study of the Bible. Community activities: e.g. toddler groups; craft and games activities for children; a low cost meal each week for mainly older people.Education: through our family activities and the support members are encouraged to give other organisations.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£122,584	£122,810	-	-
2024-03-31	£106,520	£128,906	-	-
2023-03-31	£96,168	£108,957	-	-
2022-03-31	£102,103	£97,442	-	-
2021-03-31	£86,855	£92,180	-	-

Trustees

Name	Role	Appointed
JACK WOODWARD		
John Mark Gymer		2016-03-11
Martin Erwin		2018-02-23
Masen Naidoo		2018-02-23
Naomi Claire Owen		2016-03-11
Timothy Cracknell		

QUEENSWAY CHAPEL (MELKSHAM)

England & Wales - Charity number 1138752

Accounts

Annual Report and Financial Statements of Queensway Chapel (Melksham)

For the year ended 31st March 2025

Charity registration number: 1138752

Company registration number: 07378596

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2025

The Directors, who are the Trustees of the Charity, have pleasure in submitting the Report and Accounts for the year.

Reference and Administrative Details

The Directors

John Gymer (Appointed Chair September 2024)	Queensway Chapel
Masen Naidoo (Secretary)	Queensway Chapel
Tim Cracknell	Forest of Dean Community Church, Cinderford
Naomi Owen	Core Church, Melksham
Jack Woodward	St Georges C of E, Semington, Melksham
Martin Erwin	Queensway Chapel
Robin Oakes (Chair)	(Resigned September 2024)
Stuart Arnold (Secretary)	(Resigned September 2024)

Spiritual leadership

Kathryn Rodda
Martin Erwin
Rachel Erwin
Masen Naidoo

Structure, Governance and Management

Constitution: Queensway Chapel (Melksham) is a charitable company limited by guarantee. The memorandum and articles of association came into force on 3rd September 2010.

Directors: The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company.

Recruitment aims to maintain a mixture of those who worship at Queensway Chapel and those from other Churches. This mixture brings a measure of accountability and insights gained from experience in other Churches. The directors can invite others to become directors to replace or to extend the number especially if knowledge and skills can enhance the ability of the group to manage more effectively.

One meeting annually will have the sole purpose of reviewing our policies and procedures.

Advice from the Charity Commission and other support agencies (especially regarding legal and financial issues) is shared amongst the group.

Spiritual Leadership: The day to day running of activities is delegated to the spiritual leadership (also known as the leadership team). The ethos and overall planning of activities rest with this group.

Risk management: The directors and spiritual leadership are mindful of the importance of risk management: our policy is to identify and manage the possible and probable risks that the Church may face in the short and medium term as an integral part of governance to help ensure that:

- Significant risks are known and monitored, enabling the trustees to make informed decisions and to take timely action;
- The Church makes the most of opportunities and develops them with a confidence that any risks will be properly managed;
- The Church's aims are more successfully achieved;
- Forward and strategic planning is improved.

Treasurer: The treasurer is responsible for the day-to-day handling of finance and reports to the directors and leadership team.

Salary Team: The salary team (one director and two members of the congregation with business experience) reviews all salaries annually.

Stewardship Team: The stewards are responsible for the upkeep of the building; preparing for its use; general smooth running.

Activity Teams: Other teams plan and implement a wide range of activities.

Safeguarding Team: We use the *Churches' Child Protection Advisory Service* (CCPAS) for processing DBS applications, training and advice.

Communication within the Church: A new welcome pack is given to visitors and new members. The weekly information sheet and is the main means of written communication. The sheet is emailed and hard copies distributed on a Sunday morning. There is a Church group on Facebook.

Wider communication: The website continues to be an effective point of contact. People moving to Melksham and visitors to the area have been attracted to the Church as a result. It has also proved to be valuable in sharing information within the Church and with guest speakers. The Church uses the iKNOW Church software to securely hold member data as well as a means of secure communication to its members and volunteers.

Activities undertaken to fulfil the objects of the Church

In planning activities, the Directors and Spiritual Leadership have had regard to the guidance on public benefit issued by the Charity Commission.

Object 1: The Christian faith

- ❖ **To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

Open Lunch

Open Lunch continues to be a cherished weekly gathering, held every Tuesday from 11:00 AM to 1:00 PM. Each session features a wholesome three-course meal, prepared and served by a committed team of around eight volunteers. The aim is simple yet profound: to offer a warm, inclusive space where the Christian faith is expressed through both conversation and compassionate service.

We welcome an average of 50 guests each week, many of whom hear about Open Lunch through personal recommendations rather than formal promotion. The atmosphere encourages meaningful dialogue, with a short talk on a Christian theme and open discussions around the tables that often touch on life's deeper questions. Prayer is offered when appropriate, especially for those navigating illness, loss, or other personal challenges. We have introduced a new opportunity for deeper engagement, a Bible-based exploration session, typically scheduled before or after lunch, for those who wish to learn more.

Encouragingly, some attendees have already taken further steps in their faith journey by joining the Alpha course.

Toddler Groups

Toddler Groups continue to be a vibrant part of our weekly rhythm, welcoming both familiar faces and new families into a supportive and friendly environment. Sessions regularly attract up to 12 family groups, especially during the start of term when interest tends to peak. These gatherings offer more than just playtime, they provide a valuable space for parents to connect, share experiences, and build relationships. From within this growing community, we extend invitations to our Family Church on Wednesdays, creating a natural bridge between social connection and spiritual exploration.

Family Church

Family Church has now been running for over two years, having launched in March 2022. It has grown into a lively and welcoming community, with a consistent weekly attendance of 30–40 people. Each session follows a familiar and engaging format with action songs, games, a Bible story, crafts, and a shared meal, all designed to create a space where families can explore faith together.

A dedicated team of 10–12 volunteers, many of whom have been part of the journey since the beginning, continue to serve faithfully. Over the past year, we've seen relationships deepen and celebrated the end of the school year with a joyful prize-giving ceremony, recognising the children's commitment and enthusiasm.

Most significantly, we've witnessed two families make a personal commitment to Christ, an encouraging sign of the spiritual impact this ministry is having. Family Church remains a place where faith is nurtured, friendships flourish, and lives are being transformed.

Evangelistic Support

The Church remains committed to supporting an evangelist who ministers both in England and in his home country of India. This partnership continues to be a vital part of our outreach efforts.

Object 2: Care in the community

- ❖ **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 counselling and support in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

Toddler Groups

Meeting in smaller groups has fostered the development of deeper relationships among participants. Most of the children who attend are from families with little previous involvement with the Church, providing a valuable outreach opportunity.

Chapel and Nursery Partnership

The Chapel maintains a strong partnership with the Nursery, which serves a high proportion of socially disadvantaged families. This collaboration allows us to extend our support to those in need within our community.

Community Projects

Our Church continues to actively collaborate with other local Churches on various community projects, including debt advice services, the Food Bank, and Messy Church. These joint efforts are essential in addressing the needs of our community.

Wellbeing Group

The Wellbeing Group, run by and for individuals with mental health challenges, has seen increased attendance. Many participants have expressed deep appreciation for the support and companionship offered during these sessions.

Shine Friendship Café

The Shine Friendship Café has thrived this year, with all 80 spaces fully booked each week. To accommodate growing interest, we introduced an afternoon session, Shine Activities, which provides additional spaces and a quieter, more relaxed environment. This session includes activities such as arts and crafts, baking, drama, games, puzzles, and a sensory table. We also incorporate a 15-minute worship session, encouraging participants to lead and engage in prayer, sharing good news, singing, signing, and playing instruments.

Shine Sunday Service

In addition to the Café, Shine meets once a month on Sunday afternoons for a service, which has proven to be both popular and well-attended. While the Friendship Café has grown out of this work, it is led by a different individual, contributing to the diversity of our ministry offerings.

Support for Local Foodbank

Our Church continues to support the local foodbank through both donations and volunteer manpower, playing a critical role in addressing food insecurity in our area.

Object 3: *Education*

- ❖ **To advance education in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

Wycliffe Bible Translators Support

We continue to provide financial support through Wycliffe Bible Translators to a Church member who oversees language research projects for previously unwritten languages in Tanzania.

Queensway Chapel Nursery

Queensway Chapel Nursery operates as a separate charity. Membership is open to individuals attending any Christian Church; however, the majority of current members are affiliated with Queensway Chapel.

Staff

The Church currently employs five staff members, who are integral to the day-to-day operations and ministry efforts.

Spiritual Leadership

The Church is guided by four recognized leaders who are responsible for the spiritual direction of the congregation, working in consultation with the trustees. To support the development of vision and strategy, occasional leaders' away days have been organized.

Outreach Programs

- **Alpha Courses:** The Church continues to run regular Alpha courses, providing opportunities for people to explore the Christian faith in a welcoming and open environment.
- **Youth Group:** The Youth Group has seen a decline in numbers, currently engaging between 2 to 6 young people. Despite the reduced attendance, the group remains active and is currently working through the Youth Alpha course.

Financial Review

Incoming resources

Over the past year, income grew by £16,064, bringing the total to £122,584. The primary source of income for the Church comes from voluntary giving. Additionally, revenue from Church-managed facilities and community activities has seen consistent year-on-year growth, reflecting the Church's ongoing efforts to encourage local groups to utilize these facilities.

Expenditure

Expenditure fell by £6,096, totalling £122,810 for the year. With the approval of the trustees, this included the cost of repairing the roof in the Church hall and undertaking significant refurbishment of Queensway Chapel, which involved replacing carpets, repairing walls, and repainting to enhance the overall condition and appearance of the building.

Employment and training costs:

- The Church employs
 - 1 full time member of staff during term times.
 - 3 part time member of staff during term times
 - 1 part time cleaner for three hours per week cleaning in the hall and chapel

The contribution of volunteers to implementation of the objectives.

Most activities are delivered by volunteers with the majority of the Church involved in some way although the time given by different individuals varies considerably.

Reserves and Budget Financial Year ending 31 March 2025

Our reserves policy has been reviewed to ensure sufficient reserves for salaries and utilities:

- To ensure that the Church has sufficient funds to meet its financial commitments for at least three months;
- To demonstrate that the Church is sustainable into the future;
- To ensure that the Church is able to manage future unforeseen financial difficulties;
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.
- Three months' worth of salaries and utilities represents £15,312 and actual unrestricted cash balances at the year-end were £36,797.

Significant Considerations for next financial year

The Trustees and Church Leadership are actively exploring the potential renovation of the Chapel Hall, with a particular focus on modernising and improving the building's facilities. As the structure is now over 50 years old and has not undergone any major refurbishment since its original construction, this initiative is both timely and necessary.

To ensure a thorough and responsible approach, the Trustees and Leadership will engage with qualified professionals to assist in the design, planning, and costing of the proposed works. A full financial assessment will be carried out before any decisions are made, ensuring that stewardship and sustainability remain central to the process.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors of the Company who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each Director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant information and to establish that the Independent Examiner is aware of that information.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249(2) of the Companies Act 2006.

Small Companies Provision

This report has been prepared in accordance with the special provisions of part (vii) of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 7 August 2025 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'P Naidoo', with a stylized flourish at the end.

P Naidoo (Masen)

Independent Examiner's report to the trustees/members of Queensway Chapel (Melksham)

Registered charity number: 1138752
Registered company number: 07378596

I report on the accounts for the year ended 31st March 2025 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed:

Date: 7th August 2025

Stephen Hendy
Data Developments (UK) Ltd
Fryer Street
Wolverhampton
WV1 1HT

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Accounting Policies

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of Church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

There may be minor discrepancies in the totals as the pence are not being shown.

Cashflow Statement

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

Going Concern

There are no material uncertainties related to events or conditions, that cast significant doubt on the charity's ability to continue as a going concern.

Accounting Estimates and Prior Year Errors

No changes to accounting estimates have occurred in the reporting period. No material prior year errors have been identified in the reporting period.

Description of Funds

Unrestricted funds are income funds of the church that are available for spending on the general purposes of the church, including amounts designated by the church for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

Restricted funds comprise of two elements:

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
- b) donations or grants received for a specific object or invited by the church for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The church does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Endowment funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

Income

Planned giving, collections and donations are recognised when received or when the church becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the church is legally entitled to the amounts due and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the church. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Governance and Support Costs

Support costs should be allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the church and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources eg by allocating staff costs by time spent and other costs by their usage.

Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis, so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

- Freehold land - Over 50 years after taking account of the building's residual value
- Freehold Church buildings - Is not depreciated (because it is not consumed by use)
- Freehold Hall buildings - Over 25 years after taking account of the building's residual value
- Equipment - Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

Creditors and Accruals

Creditors are measured at settlement amounts less any trade discounts. Accruals are measured on best estimate of the amount required to settle the obligation at the reporting date.

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources						
Incoming resources from generated funds	-	-	-	-	-	-
Voluntary income	95,147	862	-	-	96,009	77,522
Activities for generating funds	-	-	-	-	-	-
Investment income	1,100	-	-	-	1,100	1,043
Incoming resources from charitable activities	524	13,123	-	-	13,647	17,504
Other incoming resources	11,443	385	-	-	11,828	10,451
Total income	108,214	14,370	-	-	122,584	106,520
Resources used						
Cost of generating funds	11	0	-	-	11	-
Cost of generating voluntary income	-	-	-	-	-	-
Fundraising trading cost of goods sold and other costs	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Charitable activities	21,484	9,489	-	-	30,972	16,504
Direct Costs	77,280	-	-	-	77,280	89,164
Governance costs	-	-	-	-	-	2,073
Other resources used	3,016	6,000	-	-	9,016	9,094
Grants Payable	5,511	20	-	-	5,531	12,071
Total expenditure	107,301	15,509	-	-	122,810	128,906
Net income / (expenditure) resources before transfer	913	(1,139)	-	-	(226)	(22,386)
Transfers						
Transfers between funds - in	303	-	-	-	303	2,754
Transfers between funds - out	-	(303)	-	-	(303)	(2,754)
Other recognised gains / losses						
Gains/losses on investment	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	1,216	(1,442)	-	-	(226)	(22,386)
Reconciliation of funds						
Total funds brought forward	36,797	421,292	-	-	458,089	480,475
Total funds carried forward Represented by	38,013	419,849	-	-	457,862	458,089
Unrestricted						
General fund	38,013	-	-	-	38,013	36,797
Designated						
Defibrillator	-	859	-	-	859	-
Family Centre	-	1,935	-	-	1,935	1,458
Ladies Breakfast	-	-	-	-	-	-
Missions	-	-	-	-	-	-
Open House	-	4,100	-	-	4,100	3,181
Pastoral	-	385	-	-	385	-
Property	-	391,000	-	-	391,000	397,000
Salaries & Utilities	-	15,520	-	-	15,520	15,520
Shine	-	6,051	-	-	6,051	4,134

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Balance Sheet

Class and code	Description	As at 31/03/2025	As at 31/03/2024
Fixed assets			
6600	Fixtures & Fittings	2,737	5,753
6601	Property	391,000	397,000
	Total Fixed assets	393,737	402,753
Current assets			
6000	CAF Current Account	15,827	6,102
6100	Melksham Foodbank	-	-
6200	CAF Deposit Account	47,386	47,306
6300	Family Centre Petty Cash	54	107
6301	Shine Petty Cash	-	-
6302	Church Petty Cash	-	-
6303	SumUp Card Reader Account	-	-
6400	Foodbank Petty Cash	-	-
6602	Foodbank Stock	-	-
Z05	Accounts Receivable	1,079	4,076
	Total Current assets	64,346	57,590
Liabilities			
6699	Agency collections	-	-
HMRC	HMRC	-	-
Payroll	Payroll	-	-
Pension	Pension	-	-
Z04	Accounts Payable	171	2,255
Z08	Deposits For Use of Premises	50	-
	Total Liabilities	221	2,255
	Net Asset surplus (deficit)	457,862	458,089
Reserves			
	Excess/(deficit) to date	(226)	(70,855)
Z01	Starting balances	458,089	528,944
	Total Reserves	457,862	458,089
	Represented by Funds		
	General (Unrestricted)	38,013	36,797
	Designated	419,849	421,292
	Restricted	-	-
	Endowment	-	-
	Total	457,862	458,089

Approved by the Board of Directors on 2025 and signed on its behalf by:

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The notes on the following pages form part of these accounts

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Statement of Assets and Liabilities - 2025

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Tangible Assets						
6600: Fixtures & Fittings	2,737	-	-	-	2,737	5,753
6601: Property	-	(36,000)	-	427,000	391,000	397,000
Total	2,737	(36,000)	-	427,000	393,737	402,753
Current Asset - Cash At Bank And In Hand						
6000: CAF Current Account	(2,002)	444,829	-	(427,000)	15,827	6,102
6200: CAF Deposit Account	36,922	10,463	-	-	47,386	47,306
6300: Family Centre Petty Cash	(500)	554	-	-	54	107
6303: SumUp Card Reader Account	(3)	3	-	-	-	-
Total	34,418	455,849	-	(427,000)	63,267	53,515
Current Asset - Debtors						
Z05: Accounts Receivable	1,079	-	-	-	1,079	4,076
Total	1,079	-	-	-	1,079	4,076
Liability - Creditors: Amounts Falling Due In One Year						
Z04: Accounts Payable	171	-	-	-	171	2,255
Total	171	-	-	-	171	2,255
Liability - Provision For Liabilities And Charges Due Within One Year						
Z08: Deposits For Use of Premises	50	-	-	-	50	-
Total	50	-	-	-	50	-
Net total assets	38,013	419,849	-	-	457,862	458,089

Statement of Assets and Liabilities – 2024

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Tangible Assets						
6600: Fixtures & Fittings	5,753	-	-	-	5,753	6,651
6601: Property	-	(30,000)	-	427,000	397,000	403,000
Total	5,753	(30,000)	-	427,000	402,753	409,651
Current Asset - Cash At Bank And In Hand						
6000: CAF Current Account	(7,119)	440,221	-	(427,000)	6,102	25,219
6200: CAF Deposit Account	36,842	10,463	-	-	47,306	46,290
6300: Family Centre Petty Cash	(500)	607	-	-	107	303
Total	29,223	451,292	-	(427,000)	53,515	71,812
Current Asset - Debtors						
Z05: Accounts Receivable	4,076	-	-	-	4,076	748
Total	4,076	-	-	-	4,076	748
Liability - Creditors: Amounts Falling Due In One Year						
Z04: Accounts Payable	2,255	-	-	-	2,255	1,736
Total	2,255	-	-	-	2,255	1,736
Net total assets	36,797	421,292	-	-	458,089	480,475

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Fund movement summary - 2025

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
3MR							
Designated	15,520	-	-	-	-	-	15,520
Sub-totals	15,520	-	-	-	-	-	15,520
Defib							
Designated	-	859	-	-	-	-	859
Sub-totals	-	859	-	-	-	-	859
Family							
Designated	1,458	907	367	(63)	-	-	1,935
Sub-totals	1,458	907	367	(63)	-	-	1,935
Open							
Designated	3,181	5,532	4,492	(120)	-	-	4,100
Sub-totals	3,181	5,532	4,492	(120)	-	-	4,100
Pastoral							
Designated	-	385	-	-	-	-	385
Sub-totals	-	385	-	-	-	-	385
Property							
Designated	397,000	-	6,000	-	-	-	391,000
Sub-totals	397,000	-	6,000	-	-	-	391,000
Shine							
Designated	4,134	6,687	4,650	(120)	-	-	6,051
Sub-totals	4,134	6,687	4,650	(120)	-	-	6,051
General							
Unrestricted	36,797	108,214	107,301	303	-	-	38,013
Sub-totals	36,797	108,214	107,301	303	-	-	38,013
Totals	458,089	122,584	122,810	-	-	-	457,862

Analysis of Transfer between Funds

1. Family Centre fund contribution of £63 towards General Fund expenditure
2. Open Lunch fund contribution of £120 towards General Fund expenditure

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Fund movement summary – 2024

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
3MR							
Designated	14,000	-	-	1,520	-	-	15,520
Sub-totals	14,000	-	-	1,520	-	-	15,520
Family							
Designated	1,170	1,585	724	(574)	-	-	1,458
Sub-totals	1,170	1,585	724	(574)	-	-	1,458
Open							
Designated	2,619	6,616	5,724	(330)	-	-	3,181
Sub-totals	2,619	6,616	5,724	(330)	-	-	3,181
Property							
Designated	403,000	-	6,000	-	-	-	397,000
Sub-totals	403,000	-	6,000	-	-	-	397,000
Shine							
Designated	2,309	7,349	5,194	(330)	-	-	4,134
Sub-totals	2,309	7,349	5,194	(330)	-	-	4,134
General							
Unrestricted	57,377	90,970	111,264	(287)	-	-	36,797
Sub-totals	57,377	90,970	111,264	(287)	-	-	36,797
Totals	480,475	106,520	128,906	-	-	-	458,089

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Analysis of income and expenditure

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
INCOMING RESOURCES						
Incoming resources from generated funds						
0101 - Gift Aid Giving	35,759	-	-	-	35,759	39,816
0102 - Donations	42,518	722	-	-	43,240	18,001
0103 - Cash Offerings	6,614	140	-	-	6,754	7,604
0116 - Tax Reclaimed	10,256	-	-	-	10,256	12,101
0114 - Interest	1,100	-	-	-	1,100	1,043
Incoming resources from generated funds Totals	96,247	862	-	-	97,109	78,565
Incoming resources from charitable activities						
0105 - Family Centre	-	907	-	-	907	1,585
0106 - Open Lunch	-	5,529	-	-	5,529	6,616
0107 - Shine	-	6,687	-	-	6,687	7,349
0109 - Social Events	524	-	-	-	524	1,955
Incoming resources from charitable activities Totals	524	13,123	-	-	13,647	17,504
Other incoming resources						
0110 - Special Offerings	-	385	-	-	385	-
0111 - Use of Facilities	10,903	-	-	-	10,903	10,254
0115 - Other Income	541	-	-	-	541	247
0120 - Deposits on Use of Facilities	-	-	-	-	-	(50)
Other incoming resources Totals	11,443	385	-	-	11,828	10,451
Incoming resources Grand totals	108,214	14,370	-	-	122,584	106,520
RESOURCES USED						
Cost of generating funds						
3040 - Card Machine Fees	11	0	-	-	11	-
Cost of generating funds Totals	11	0	-	-	11	-
Charitable activities						
3000 - Water Rates	738	-	-	-	738	691
3001 - Premises Insurance	3,733	-	-	-	3,733	3,183
3002 - Electricity	12,208	-	-	-	12,208	4,339
3003 - Gas	5,238	-	-	-	5,238	3,863
3004 - Waste Services	1,340	-	-	-	1,340	638
3005 - Travel Expenses	63	-	-	-	63	-
3006 - Training	500	-	-	-	500	253
3008 - Outreach Worker Mobile Phone	200	-	-	-	200	358
3009 - Telephone	1,228	-	-	-	1,228	857
3010 - Office & Computer Supplies	1,327	-	-	-	1,327	865
3011 - Books	-	-	-	-	-	52
3012 - Outreach Literature	1,138	-	-	-	1,138	758
3013 - Tracts Posters & Magazines	29	-	-	-	29	76
3014 - Equipment Maintenance	897	-	-	-	897	3,637
3015 - Equipment Purchases	2,367	-	-	-	2,367	644

3016 - Repairs & Renewals	2,398	-	-	-	2,398	15,291
3017 - Cleaning	1,101	-	-	-	1,101	1,891
3018 - Audio Visual	1,698	-	-	-	1,698	712
3020 - Catering	1,218	-	-	-	1,218	1,257
3021 - Net Wages	32,468	-	-	-	32,468	39,063
3023 - HMRC Employees NI	982	-	-	-	982	1,250
3024 - HMRC PAYE	3,361	-	-	-	3,361	5,282
3027 - Employer Pension Contributions	506	-	-	-	506	588
3028 - Employee Pension Contributions	674	-	-	-	674	785
3033 - Bank Charges	78	-	-	-	78	92
3035 - Subscriptions & Memberships	678	-	-	-	678	496
3036 - Licence Fees	1,111	-	-	-	1,111	2,243
2026 - Youth	-	-	-	-	-	6
2027 - Family Centre	-	367	-	-	367	544
2028 - Shine	-	4,630	-	-	4,630	4,913
2029 - Open Lunch	72	4,492	-	-	4,565	5,724
2030 - Social & Outreach Events	5,055	-	-	-	5,055	3,693
2031 - Pastoral Care	1,702	-	-	-	1,702	495
2032 - Church Services	2,523	-	-	-	2,523	1,129
SHP1 - Net salary payment	10,650	-	-	-	10,650	-
SHP2 - Pension Payment	397	-	-	-	397	-
SHP4 - Paye Payment	1,084	-	-	-	1,084	-
Charitable activities Totals	98,763	9,489	-	-	108,252	105,669
Governance costs						
3032 - Audit & Accountancy Fees	-	-	-	-	-	2,010
3034 - Professional Fees	-	-	-	-	-	63
Governance costs Totals	-	-	-	-	-	2,073
Other resources used						
2002 - Nathaniels	1,800	-	-	-	1,800	1,687
2003 - TENS	-	-	-	-	-	4,522
2007 - General Mission Gifts	524	20	-	-	544	2,580
2008 - Stewardship-Rachel & Jonathan	2,987	-	-	-	2,987	2,807
2009 - Gifts & Grants	200	-	-	-	200	475
3038 - Property Depreciation	-	6,000	-	-	6,000	6,000
3039 - Fixture & Furniture Depreciation	3,016	-	-	-	3,016	3,094
Other resources used Totals	8,527	6,020	-	-	14,547	21,165
Resources used Grand totals	107,301	15,509	-	-	122,810	128,906

Staff Costs

	2025	2024
Wages & Salaries	£ 32,468	£ 39,063
Tax and NI	£4,343	£6,532
Pension contributions	£1,180	£1,373
Average number of employees	5	5

The CHURCH use the National Employment Savings Trust (NEST) for its pension payments .

Trustees' Remuneration & Expenses

Rachel Erwin (wife of a trustee) served as a Church leader and received £19,381 for serving in that capacity. £314 pension contributions were made by the charity in connection with this employment.

Fixed Assets

a. Tangible Fixed Assets

	Equipment £	Freehold Land £	Freehold Buildings – Church £	Freehold - Queensway Hall £	Total £
Cost or Valuation					
As at 1st Apr	39,820	280,000	150,000	75,000	544,820
Additions in the year					
Disposal in the year					
Revaluation (if any)					
Value at 31st Mar	39,820	280,000	150,000	75,000	544,820
Accumulated Depreciation					
As at 1st Apr	34,066	0	54,000	54,000	142,066
Charge for the year	3,016	0	3,000	3,000	9,016
Disposals					
Value at 31st Mar	37,082	0	57,000	57,000	151,082
Net Book Value at 1st Apr 2024	5,753	280,000	96,000	21,000	402,753
Net Book Value at 31st Mar 2025	2,738	280,000	93,000	18,000	393,737

b. Fixed Asset Investments

None held

Current Assets

a. Debtors

	2025 £	2024 £
Gift aid recoverable	0	0
Prepayments and accrued income	0	0
Other debtors	1,079	4,076
Total	1,079	4,076

b. Current Asset Investments

None held

Liabilities

a. Amounts falling due in one year

	2025 £	2024 £
Accruals	50	0
Other creditors	171	2,255
Total	221	2,255

Queensway Chapel (Melksham)
Financial Statements for the year ended 31 March 2025

Prior Year Comparative – SOFA 2024

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources						
Incoming resources from generated funds	-	-	-	-	-	-
Voluntary income	77,522	-	-	-	77,522	73,846
Activities for generating funds	-	-	-	-	-	-
Investment income	1,043	-	-	-	1,043	361
Incoming resources from charitable activities	1,955	15,550	-	-	17,504	16,299
Other incoming resources	10,451	-	-	-	10,451	5,660
Total income	90,970	15,550	-	-	106,520	96,167
Resources used						
Cost of generating funds	-	-	-	-	-	-
Cost of generating voluntary income	-	-	-	-	-	-
Fundraising trading cost of goods sold and other costs	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Charitable activities	5,323	11,181	-	-	16,504	16,469
Direct Costs	88,984	180	-	-	89,164	66,666
Governance costs	2,073	-	-	-	2,073	1,765
Other resources used	3,094	6,000	-	-	9,094	8,600
Grants Payable	11,790	281	-	-	12,071	15,456
Total expenditure	111,264	17,642	-	-	128,906	108,956
Net income / (expenditure) resources before transfer	(20,293)	(2,093)	-	-	(22,386)	(12,789)
Transfers						
Transfers between funds - in	1,234	1,520	-	-	2,754	1,660
Transfers between funds - out	(1,520)	(1,234)	-	-	(2,754)	(1,660)
Other recognised gains / losses						
Gains/losses on investment assets	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	(20,580)	(1,806)	-	-	(22,386)	(12,789)
Reconciliation of funds						
Total funds brought forward	57,377	423,098	-	-	480,475	493,263
Total funds carried forward	36,797	421,292	-	-	458,089	480,475

QUEENSWAY CHAPEL (MELKSHAM)

England & Wales - Charity number 1138752

Accounts

QUEENSWAY CHAPEL (MELKSHAM)

Report and Accounts
Year ended 31st March 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

QUEENSWAY CHAPEL (MELKSHAM)
FOR THE YEAR ENDED 31 MARCH 2024
COMPANY INFORMATION

Registered Office	Queensway Chapel Pembroke Road Melksham Wiltshire SN12 7NB
Governing Document	Memorandum & Articles of Association dated 3 September 2010
Company Registration Number	07378596
Charity Registration Number	1138752
Directors	Stuart Arnold Timothy Cracknell Robin Oakes Naomi Owen Jack Woodward John Gymer Martin Erwin Paramasen Naidoo
Company Secretary	Paramasen Naidoo
Key Staff	Rob Lloyd Sally Oliver Rachel Erwin
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Solicitors	Goughs Solicitors The Strand Calne Wiltshire SN11 0JU

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QUEENSWAY CHAPEL (MELKSHAM)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

The Directors, who are the Trustees of the Charity, have pleasure in submitting the Report and Accounts for the year.

Reference and Administrative Details

The Directors

Robin Oakes (Chair)	South Hill Church, Hemel Hempstead
Stuart Arnold (Secretary)	Queensway Chapel
Tim Cracknell	Forest of Dean Community Church, Cinderford
John Gymer	Queensway Chapel
Naomi Owen	Core Church, Melksham
Jack Woodward	St Georges C of E, Semington, Melksham
Martin Erwin	Queensway Chapel
Masen Naidoo	Queensway Chapel

Spiritual leadership

Kathryn Rodda
Martin Erwin
Rachel Erwin
Masen Naidoo

Structure, Governance and Management

Constitution: Queensway Chapel (Melksham) is a charitable company limited by guarantee. The memorandum and articles of association came into force on 3rd September 2010.

Directors: The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company.

Recruitment aims to maintain a mixture of those who worship at Queensway Chapel and those from other churches. This mixture brings a measure of accountability and insights gained from experience in other churches. The directors can invite others to become directors to replace or to extend the number especially if knowledge and skills can enhance the ability of the group to manage more effectively.

One meeting annually will have the sole purpose of reviewing our policies and procedures.

Advice from the Charity Commission and other support agencies (especially regarding legal and financial issues) is shared amongst the group.

Spiritual Leadership: The day to day running of activities is delegated to the spiritual leadership (also known as the leadership team). The ethos and overall planning of activities rest with this group.

Risk management: The directors and spiritual leadership are mindful of the importance of risk management: our policy is to identify and manage the possible and probable risks that the church may face in the short and medium term as an integral part of governance to help ensure that:

- Significant risks are known and monitored, enabling the trustees to make informed decisions and to take timely action.
- The church makes the most of opportunities and develops them with a confidence that any risks will be properly managed.
- The church's aims are more successfully achieved.
- Forward and strategic planning is improved.

Treasurer: The treasurer is responsible for the day-to-day handling of finance and reports to the directors and leadership team.

Salary Team: The salary team (one director and two members of the congregation with business experience) reviews all salaries annually.

Stewardship Team: The stewards are responsible for the upkeep of the building; preparing for its use; general smooth running.

Activity Teams: Other teams plan and implement a wide range of activities.

Safeguarding Team: We use the *Churches' Child Protection Advisory Service* (CCPAS) for processing DBS applications, training and advice.

Communication within the church: A new welcome pack is given to visitors and new members. The weekly information sheet and is the main means of written communication. The sheet is emailed, and hard copies distributed on a Sunday morning. There is a church group on Facebook.

Wider communication: The website continues to be an effective point of contact. People moving to Melksham and visitors to the area have been attracted to the church as a result. It has also proved to be valuable in sharing information within the church and with guest speakers. The church uses the iKNOW Church software to securely hold member data as well as a means of secure communication to its members and volunteers.

Activities undertaken to fulfil the objects of the Church

In planning activities, the Directors and Spiritual Leadership have had regard to the guidance on public benefit issued by the Charity Commission.

Object 1: The Christian faith

- ❖ **To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

Open Lunch

Open Lunch takes place every Tuesday throughout the month, running from 11:00 AM to 1:00 PM. This initiative offers an affordable, simple three-course lunch prepared and served by a dedicated team of around eight volunteers each week. Our vision is to create a welcoming space where the Christian faith is shared through both words and actions, fostering friendships and providing nutritious meals to the local community surrounding the Chapel. On average, we serve approximately 50 guests each week. Although we do not engage in formal advertising, new attendees continue to join us through word-of-mouth recommendations. Each session includes a brief talk on an aspect of the Christian faith, and discussions at the tables often touch upon various life issues. There are also occasional opportunities to pray for individuals facing challenges such as illness or grief. Looking ahead, we plan to introduce an additional Bible-based exploration for those interested, likely before or after the lunch. Notably, some attendees of Open Lunch have gone on to participate in the Alpha course.

Toddler Groups

Our toddler groups have welcomed a mix of new parents and familiar families returning to our sessions. We have seen bookings of up to 12 family groups for each session, particularly at the beginning of the term when interest is highest. These groups play a crucial role in helping new parents connect with others, and it is from this community that we extend invitations to our Family Church gatherings on Wednesdays.

Family Church

Family Church has been successfully running for over two years, since March 2022. We have established a core group of regular attendees, creating a weekly gathering of 30-40 people. The format remains consistent, featuring action songs, games, a Bible story, crafts, and a shared meal. Our dedicated group of 10-12 volunteers, many of whom have been with us since the beginning, continues to support this ministry. Over the past year, friendships have deepened, and we celebrated the end of the school year with a prize-giving ceremony, recognizing the children's commitment to attending.

Evangelistic Support

The church remains committed to supporting an evangelist who ministers both in England and in his home country of India. This partnership continues to be a vital part of our outreach efforts.

Object 2: Care in the community

- ❖ **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 counselling and support in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

Toddler Groups

Meeting in smaller groups has fostered the development of deeper relationships among participants. Most of the children who attend are from families with little previous involvement with the church, providing a valuable outreach opportunity.

Chapel and Nursery Partnership

The Chapel maintains a strong partnership with the Nursery, which serves a high proportion of socially disadvantaged families. This collaboration allows us to extend our support to those in need within our community.

Community Projects

Our church continues to actively collaborate with other local churches on various community projects, including debt advice services, the Food Bank, and Messy Church. These joint efforts are essential in addressing the needs of our community.

Wellbeing Group

The Wellbeing Group, run by and for individuals with mental health challenges, has seen increased attendance. Many participants have expressed deep appreciation for the support and companionship offered during these sessions.

Shine Friendship Café

The Shine Friendship Café has thrived this year, with all 80 spaces fully booked each week. To accommodate growing interest, we introduced an afternoon session, Shine Activities, which provides additional spaces and a quieter, more relaxed environment. This session includes activities such as arts and crafts, baking, drama, games, puzzles, and a sensory table. We also incorporate a 15-minute worship session, encouraging participants to lead and engage in prayer, sharing good news, singing, signing, and playing instruments.

Shine Sunday Service

In addition to the Café, Shine meets once a month on Sunday afternoons for a service, which has proven to be both popular and well-attended. While the Friendship Café has grown out of this work, it is led by a different individual, contributing to the diversity of our ministry offerings.

Support for Local Foodbank

Our church continues to support the local foodbank through both donations and volunteer manpower, playing a critical role in addressing food insecurity in our area.

Object 3: Education

- ❖ **To advance education in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

Wycliffe Bible Translators Support

We continue to provide financial support through Wycliffe Bible Translators to a church member who oversees language research projects for previously unwritten languages in Tanzania.

Queensway Chapel Nursery

Queensway Chapel Nursery operates as a separate charity. Membership is open to individuals attending any Christian church; however, the majority of current members are affiliated with Queensway Chapel.

Significant Actions

- **Church Hall Roofing:** The planned improvements to the church hall roofing were successfully completed, ensuring the building's integrity and safety.
- **Main Hall and Foyer Renovation:** The main hall and foyer of the chapel have been redecorated and fitted with new carpeting, significantly enhancing the appearance and welcoming atmosphere of the building.

Staff

The church currently employs five staff members, who are integral to the day-to-day operations and ministry efforts.

Spiritual Leadership

The church is guided by four recognized leaders who are responsible for the spiritual direction of the congregation, working in consultation with the trustees. To support the development of vision and strategy, occasional leaders' away days have been organized.

Outreach Programs

- **Alpha Courses:** The church continues to run regular Alpha courses, providing opportunities for people to explore the Christian faith in a welcoming and open environment.
- **Youth Group:** The Youth Group has seen a decline in numbers, currently engaging between 2 to 6 young people. Despite the reduced attendance, the group remains active and is currently working through the Youth Alpha course.

Financial Review

Incoming resources

Over the past year, income grew by £10,352, bringing the total to £106,520. The primary source of income for the church comes from voluntary giving. Additionally, revenue from church-managed facilities and community activities has seen consistent year-on-year growth, reflecting the church's ongoing efforts to encourage local groups to utilize these facilities.

Expenditure

Expenditure rose by £19,950, totalling £128,906 for the year. With the approval of the trustees, this included the cost of repairing the roof in the church hall and undertaking significant refurbishment of Queensway Chapel, which involved replacing carpets, repairing walls, and repainting to enhance the overall condition and appearance of the building.

Employment and training costs:

- The church employs
 - 1 full time member of staff during term times.
 - 3 part time member of staff during term times
 - 1 part time cleaner for three hours per week cleaning in the hall and chapel

The contribution of volunteers to implementation of the objectives.

Most activities are delivered by volunteers with the majority of the church involved in some way although the time given by different individuals varies considerably.

Reserves and Budget Financial Year ending 31 March 2024

Our reserves policy has been reviewed to ensure sufficient reserves for salaries and utilities:

- To ensure that the church has sufficient funds to meet its financial commitments for at least three months.
- To demonstrate that the church is sustainable into the future.
- To ensure that the church is able to manage future unforeseen financial difficulties.
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.
- Three months' worth of salaries and utilities represents £15,129 and actual unrestricted cash balances at the year-end were £57,590.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors of the Company who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each Director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant information and to establish that the Independent Examiner is aware of that information.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249(2) of the Companies Act 2006.

Small Companies Provision

This report has been prepared in accordance with the special provisions of part (vii) of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on _____ and signed on their behalf by:

Paramasen Naidoo (Masen)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
QUEENSWAY CHAPEL (MELKSHAM)
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 on pages 8 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Lisa Darby FCA

Dated:

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

QUEENSWAY CHAPEL (MELKSHAM)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	77,522	-	77,522	73,847
Charitable activities	4	17,504	-	17,504	16,299
Investments	5	1,043	-	1,043	362
Other income	6	10,451	-	10,451	5,660
Total income and endowments		106,520	-	106,520	96,168
EXPENDITURE ON:					
Charitable activities:	7	116,835	-	116,835	93,501
Grants Payable	8	12,071	-	12,071	15,456
Total expenditure		128,906	-	128,906	108,957
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(22,386)		(22,386)	(12,788)
Transfers between funds	16	-	-	-	-
		(22,386)	-	(22,386)	(12,788)
Net movement in funds		(22,386)	-	(22,386)	(12,788)
Reconciliation of funds:					
Total funds brought forward		480,474	-	480,474	493,262
Total funds carried forward	16	458,088	-	458,088	480,474

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10 - 18 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)

BALANCE SHEET

AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	11	402,753	-	402,753	409,651
		<u>402,753</u>	<u>-</u>	<u>402,753</u>	<u>409,651</u>
CURRENT ASSETS					
Debtors	12	4,075	-	4,075	748
Cash at bank and in hand	13	53,515	-	53,515	71,812
		57,590	-	57,590	72,560
CREDITORS: Amounts falling due within one year	14	2,255	-	2,255	1,737
Net current assets / (liabilities)		<u>55,335</u>	<u>-</u>	<u>55,335</u>	<u>70,823</u>
Total assets less current liabilities		<u>458,088</u>	<u>-</u>	<u>458,088</u>	<u>480,474</u>
TOTAL NET ASSETS		<u>458,088</u>	<u>-</u>	<u>458,088</u>	<u>480,474</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		36,797	-	36,797	57,377
Designated funds		421,291	-	421,291	423,097
		<u>458,088</u>	<u>-</u>	<u>458,088</u>	<u>480,474</u>
Restricted Funds		-	-	-	-
		<u>458,088</u>	<u>-</u>	<u>458,088</u>	<u>480,474</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Paramasen Naidoo

Date: _____

Company number: 7378596

Charity number: 1138752

The notes on page 10 - 18 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities, particularly Open House and Sundays. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises of income from facilities hire, insurance reclaim payments, gains arising from the disposals of tangible fixed assets and other miscellaneous income.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold Church buildings	Over 50 years after taking account of the building's residual value
Freehold Hall buildings	Over 25 years after taking account of the building's residual value
Equipment	Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations	65,421	-	65,421	62,396
Income tax recoverable	12,101	-	12,101	11,451
	<u>77,522</u>	<u>-</u>	<u>77,522</u>	<u>73,847</u>

4 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Family Centre	1,585	-	1,585	1,283
Shine	7,349	-	7,349	7,832
Open Lunch	6,616	-	6,616	4,295
Social & Outreach	1,955	-	1,955	2,890
	<u>17,504</u>	<u>-</u>	<u>17,504</u>	<u>16,299</u>

5 Investment income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank interest	1,043	-	1,043	362
	<u>1,043</u>	<u>-</u>	<u>1,043</u>	<u>362</u>

6 Other income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Use of Facilities	10,204	-	10,204	4,557
Other	247	-	247	1,104
	<u>10,451</u>	<u>-</u>	<u>10,451</u>	<u>5,660</u>

7 Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
a Costs incurred directly on specific activities				
Family Centre	544	-	544	845
Youth Work	6	-	6	312
Shine	4,913	-	4,913	5,352
Open Lunch	5,724	-	5,724	3,658
Pastoral Care	495	-	495	744
Social & Outreach	3,693	-	3,693	4,247
Church Services	1,129	-	1,129	1,310
	<u>16,504</u>	<u>-</u>	<u>16,504</u>	<u>16,469</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

b Costs incurred on support & administration

Governance costs				
Cost of independent examination	2,010	-	2,010	1,620
Professional Fees -Thirty one eight DBS	63	-	63	145
	<u>2,073</u>	<u>-</u>	<u>2,073</u>	<u>1,765</u>
Employment Cost (Note 9)	46,968	-	46,968	38,207
Training & Conferences	253	-	253	300
Light, heat,water and waste	9,531	-	9,531	6,394
License,Membership etc	2,739	-	2,739	2,584
Repairs,improvements and cleaning	21,463	-	21,463	10,380
Bank charges	92	-	92	89
Depreciation of tangible fixed assets	9,094	-	9,094	8,600
Insurance	3,183	-	3,183	3,009
Telephone & Office Costs	2,079	-	2,079	2,682
Books etc	886	-	886	1,097
Catering	1,257	-	1,257	785
AV Equipment	712	-	712	1,141
	<u>100,331</u>	<u>-</u>	<u>100,331</u>	<u>77,032</u>
Total expenditure on charitable activities	<u>116,835</u>	<u>-</u>	<u>116,835</u>	<u>93,501</u>

8 Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	11,596	475	12,071
	<u>11,596</u>	<u>475</u>	<u>12,071</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	14,352	1,104	15,456
	<u>14,352</u>	<u>1,104</u>	<u>15,456</u>

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Wycliffe	4,522	7,074
Stewardship (for support of missionary working with Youth With A Mission)	2,807	2,417
Samara Aid	-	1,284
Grants to institutions for less than £1,000 each	4,267	3,577
	<u>11,596</u>	<u>14,352</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2024	2023
	£	£
Gross wages and salaries	46,380	37,792
Employer Pension Costs	588	416
	<u>46,968</u>	<u>38,207</u>

The average monthly number of employees during the year was 5 (2023: 3.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	23,446		516	23,962
Other members of key management	16,960		72	<u>17,032</u>
				<u>40,994</u>

The following amounts were charged in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	23,658		384	24,041
Other members of key management	10,598		32	<u>10,630</u>
				<u>34,671</u>

Rachel Erwin served as church leader and received the above payments for serving in that capacity; these payments are permitted by the charity's governing document.

10 Acting as agent

On occasion the charity receives money on behalf of other charities or individuals, which it banks and then pays out to these charities or individuals. This income is received as agent for these other charities and individuals and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor. There were no agency transactions during the year ending 31 March 2024.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Equipment £	Freehold Land £	Freehold Buildings Church £	Freehold Queensway Hall £	Total 2024 £
Cost or valuation					
At 1 April 2023	37,624	280,000	150,000	75,000	542,624
Additions	2,196	-	-	-	2,196
At 31 March 2024	<u>39,820</u>	<u>280,000</u>	<u>150,000</u>	<u>75,000</u>	<u>544,820</u>
Accumulated depreciation					
At 1 April 2023	30,973	-	51,000	51,000	132,973
Charge for the year	3,094	-	3,000	3,000	9,094
At 31 March 2024	<u>34,066</u>	<u>-</u>	<u>54,000</u>	<u>54,000</u>	<u>142,066</u>
Net book value					
At 31 March 2024	<u>5,753</u>	<u>280,000</u>	<u>96,000</u>	<u>21,000</u>	<u>402,753</u>
At 31 March 2023	<u>6,651</u>	<u>280,000</u>	<u>99,000</u>	<u>24,000</u>	<u>409,651</u>

Freehold land and buildings have been brought in to the accounts at directors' valuation in 2011, based on original building or purchase costs. Depreciation is charged to the Property Fund.

12 Debtors

	2024 £	2023 £
Falling due within one year:		
Trade debtors	433	108
Tax recoverable	<u>3,643</u>	<u>640</u>
	<u>4,075</u>	<u>748</u>

13 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	53,408	71,509
Petty cash	<u>107</u>	<u>303</u>
	<u>53,515</u>	<u>71,812</u>

14 Creditors: liabilities falling due within one year

	2024 £	2023 £
Accruals	<u>2,255</u>	<u>1,737</u>
	<u>2,255</u>	<u>1,737</u>

15 Pension commitments

During the year employer's pension contributions totalling £588 (2023: £412) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Designated Funds</i>					
Family Centre	1,170	1,585	(724)	(574)	1,458
Shine	2,309	7,349	(5,194)	(330)	4,133
Open Lunch	2,618	6,616	(5,724)	(330)	3,180
Salaries & Utilities	14,000	-	-	1,520	15,520
Property Fund	403,000		(6,000)	-	397,000
	<u>423,097</u>	<u>15,550</u>	<u>(17,642)</u>	<u>287</u>	<u>421,291</u>
<i>General Unrestricted Funds</i>	<u>57,377</u>	<u>90,970</u>	<u>(111,264)</u>	<u>(287)</u>	<u>36,797</u>
Total Unrestricted Funds	<u>480,474</u>	<u>106,520</u>	<u>(128,906)</u>	<u>-</u>	<u>458,088</u>

The transfers referred to above were made for the following reasons:

- a) Open Lunch Fund contribution of £330 towards General Fund expenditure
- b) Family Centre Fund contribution of £574 towards General Fund expenditure.
- c) Shine Fund contribution of £330 towards General Fund expenditure.
- d) Salaries & Utilities Fund received a transfer of £1,520 from the General Fund for increased salaries & utilities

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Fixed assets	5,753	397,000	-	402,753
Debtors	4,075	-	-	4,075
Cash at bank and in hand	29,224	24,291	-	53,515
Current liabilities	(2,255)	-	-	(2,255)
	<u>36,797</u>	<u>421,291</u>	<u>-</u>	<u>458,088</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Family Centre	1,232	1,283	(845)	(500)	1,170
Shine	1,287	7,832	(5,980)	(830)	2,309
Open Lunch	2,312	4,295	(3,658)	(330)	2,618
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	<u>409,000</u>		<u>(6,000)</u>	<u>-</u>	<u>403,000</u>
	<u>427,831</u>	<u>13,409</u>	<u>(16,483)</u>	<u>(1,660)</u>	<u>423,097</u>
 General Unrestricted Funds	 65,431	 82,759	 (92,473)	 1,660	 57,377
 Total Unrestricted Funds	 <u>493,262</u>	 <u>96,168.33</u>	 <u>(108,957)</u>	 <u>-</u>	 <u>480,474</u>

The transfers referred to above were made for the following reasons:

- a) Open Lunch Fund contribution of £330 towards General Fund expenditure
- b) Family Centre Fund contribution of £500 towards the cost of roof repair paid for by the General Fund
- c) Shine Fund contribution of £830 towards General Fund expenditure including roof repair.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	2023
	General	Designated	funds	
	funds	funds		
	£	£	£	£
Fixed assets	6,651	403,000	-	409,651
Debtors	748	-	-	748
Cash at bank and in hand	51,715	20,097	-	71,812
Current liabilities	(1,736)	-	-	(1,736)
	<u>57,378</u>	<u>423,097</u>	<u>-</u>	<u>480,474</u>

The Family Centre Fund is a designated fund used to manage the operating income and expenses of the Family Centre.

The Shine Fund is a designated fund use to manage the operating income and expenses of the Shine Family Café

The Open Lunch Fund is a designated fund used to manage the operating income and expenses of the regular Open lunches.

The Salaries & Utilities Fund is a designated fund set up to maintain a reserve of 3 month's salaries.

The Property Fund holds the net book value of the freehold properties owned by the charity (see note 11).

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £24,815 (2023: £23,390) from related parties (which includes trustees, anyone closely connected to them and key management).
- b) paid expenses totalling £100 (2023: £0) to 1 (2023: 0) trustee for speaking expenses whilst carrying out duties associated with being a trustee.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

19 Post Balance Sheet events

None

QUEENSWAY CHAPEL (MELKSHAM)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2024

Note	Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:								
Donations and legacies	3	77,522	73,847	-	-	-	77,522	73,847
Charitable activities	4	1,955	2,890	15,550	13,409	-	17,504	16,299
Investments	5	1,043	362	-	-	-	1,043	362
Other income	6	10,451	5,660	-	-	-	10,451	5,660
Total income and endowments		90,970	82,759	15,550	13,409	-	106,520	96,168
EXPENDITURE ON:								
Charitable activities:	7	99,193	77,647	17,642	15,854	-	116,835	93,501
Grants Payable	8	12,071	14,827	-	629	-	12,071	15,456
Total Expenditure		111,264	92,474	17,642	16,483	-	128,906	108,957
Net gains/(losses) on investments							-	-
Net income/(expenditure)		(20,293)	(9,714)	(2,093)	(3,074)	-	(22,386)	(12,788)
Transfers between funds	16	(287)	1,660	287	(1,660)	-	-	-
Net movement in funds		(20,580)	(8,054)	(1,806)	(4,734)	-	(22,386)	(12,788)
Reconciliation of funds:								
Total funds brought forward		57,377	65,431	423,097	427,831	-	480,474	493,262
Total funds carried forward	16	36,797	57,377	421,291	423,097	-	458,088	480,474

QUEENSWAY CHAPEL (MELKSHAM)

England & Wales - Charity number 1138752

Accounts

QUEENSWAY CHAPEL (MELKSHAM)
(A Charitable Company Limited by Guarantee)

REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

QUEENSWAY CHAPEL (MELKSHAM)
FOR THE YEAR ENDED 31 MARCH 2023
COMPANY INFORMATION

Registered Office	Queensway Chapel Pembroke Road Melksham Wiltshire SN12 7NB
Governing Document	Memorandum & Articles of Association dated 3 September 2010
Company Registration Number	7378596
Charity Registration Number	1138752
Directors	Stuart Arnold Timothy Cracknell Robin Oakes Naomi Owen Jack Woodward John Gymer Martin Erwin Paramasen Naidoo
Company Secretary	Paramasen Naidoo
Key Staff	Rob Lloyd Sally Oliver Rachel Erwin
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Solicitors	Goughs Solicitors The Strand Calne Wiltshire SN11 0JU

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QUEENSWAY CHAPEL (MELKSHAM)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

The Directors, who are the Trustees of the Charity, have pleasure in submitting the Report and Accounts for the year.

Reference and Administrative Details

The Directors

Robin Oakes (Chair)	South Hill Church, Hemel Hempstead
Stuart Arnold (Secretary)	Queensway Chapel
Tim Cracknell	Forest of Dean Community Church, Cinderford
John Gymer	Queensway Chapel
Naomi Owen	Core Church, Melksham
Jack Woodward	St Georges C of E, Semington, Melksham
Martin Erwin	Queensway Chapel
Masen Naidoo	Queensway Chapel

Spiritual leadership

Kathryn Rodda
Martin Erwin
Rachel Erwin
Jan Lloyd
Rob Lloyd
Masen Naidoo

Structure, Governance and Management

Constitution: Queensway Chapel (Melksham) is a charitable company limited by guarantee. The memorandum and articles of association came into force on 3rd September 2010.

Directors: The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company.

Recruitment aims to maintain a mixture of those who worship at Queensway Chapel and those from other churches. This mixture brings a measure of accountability and insights gained from experience in other churches. The directors can invite others to become directors to replace or to extend the number especially if knowledge and skills can enhance the ability of the group to manage more effectively.

One meeting annually will have the sole purpose of reviewing our policies and procedures.

Advice from the Charity Commission and other support agencies (especially regarding legal and financial issues) is shared amongst the group.

Spiritual Leadership: The day to day running of activities is delegated to the spiritual leadership (also known as the leadership team). The ethos and overall planning of activities rest with this group.

Risk management: The directors and spiritual leadership are mindful of the importance of risk management: our policy is to identify and manage the possible and probable risks that the church may face in the short and medium term as an integral part of governance to help ensure that:

- Significant risks are known and monitored, enabling the trustees to make informed decisions and to take timely action;
- The church makes the most of opportunities and develops them with a confidence that any risks will be properly managed;
- The church's aims are more successfully achieved;
- Forward and strategic planning is improved.

Treasurer: The treasurer is responsible for the day to day handling of finance and reports to the directors and leadership team.

Salary Team: The salary team (one director and two members of the congregation with business experience) reviews all salaries annually.

Stewardship Team: The stewards, are responsible for the upkeep of the building; preparing for its use; general smooth running.

Activity Teams: Other teams plan and implement a wide range of activities.

Safeguarding Team: We use the *Churches' Child Protection Advisory Service* (CCPAS) for processing DBS applications, training and advice.

Communication within the church: A new welcome pack is given to visitors and new members. The weekly information sheet and is the main means of written communication. The sheet is emailed and hard copies distributed on a Sunday morning. There is a church group on Facebook.

Wider communication: The website continues to be an effective point of contact. People moving to Melksham and visitors to the area have been attracted to the church as a result. It has also proved to be valuable in sharing information within the church and with guest speakers. The church has implemented the iKNOW Church software to securely hold member data as well as a means of secure communication to its members and volunteers.

Activities undertaken to fulfil the objects of the Church

In planning activities, the Directors and Spiritual Leadership have had regard to the guidance on public benefit issued by the Charity Commission.

Object 1: The Christian faith

- ❖ **To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- Open Lunch runs every Tuesday in the month. This ministry arose out of the Open House initiative that ran for many years before the pandemic when the chapel venue had to close. Some of the guests that supported Open House now attend Open Lunch in Queensway Hall. It runs from 11am until 1pm serving an affordable simple three course lunch. Around 8 willing volunteers prepare and serve the food and refreshments each week. Our vision is to provide a safe space for sharing the Christian faith in word and action, facilitate friendships and provide nutritious food to the community around the Chapel. We serve around 50 guests each week. We do not advertise, but new people are coming through word of mouth recommendations. A short talk on an aspect of the Christian faith is given and the conversations at the tables sometimes include debate on life issues. There is occasionally an opportunity to pray for individuals facing some circumstances of illness or grief and loss. Our future intention is to offer an additional Bible based exploration for those who are interested, probably before or after the lunch.
- The toddler groups have seen a new group of new parents as well as familiar families returning. We have booked 12 family groups in for each session as the uptake will be more at the beginning of term.
- Family Church has now been running for a year (March 2022). We have a core group which come most weeks. The format is the same each week – action songs, game, Bible story, craft and then food. We have a wonderful group of volunteers which have been attending since the start. There are 5 people who have started Alpha from this group which has been a joy. In January, we introduced Family Church Values, where we explained that the Ark was a safe place for Noah and his family and the animals, and we want Family Church to be a safe place for everyone who comes. At Family Church, Ark stands for “Actively Involved”, “Respect” and “Kind”. The values have been well received, so far, by the parents. For the first time in a number of years, we held a prizegiving service in July for the Sunday School members! We gave out 17 Christian books to children who had attended church or Sunday School during the past academic year.
- The church continues to support an evangelist who works with people in England and in his home country of India.

Object 2: Care in the community

- ❖ **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 counselling and support in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- Playgroup sessions began when regulations were lifted. These were adapted to three, one hour sessions, bookable on Mondays and Wednesdays. Meeting in smaller groups has enabled deeper relationships to develop. Most children are from families with little involvement with the church.
- The Chapel has strong involvement with the Nursery which has a high proportion of socially needy families.
- We have continued our involvement with local churches on projects such as a debt advice, Food Bank, and Messy Church.
- A Wellbeing Group run by and for people with mental health issues has seen its attendance increase with many showing appreciation for the support and time together.
- Shine Friendship Cafe has continued to flourish this year with all 80 spaces being booked each week. Our afternoon session, Shine Activities, has begun to create more spaces and provide a quieter calmer session. We limit booking to 30 spaces and presently fill around 23 so far each week. This session includes art and craft, baking session, drama fun, games, puzzles and sensory table. We include a 15 minute worship session and invite people to lead us in this and encourage our adults to partake in prayer, sharing good news, singing and/or signing and playing instruments.
- The church continues to support the local foodbank with donations and manpower.

Object 3: Education

- ❖ **To advance education in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- We give financial support through Wycliffe Bible Translators to a member of the church who manages language research projects with previously unwritten languages in Tanzania.
- Queensway Chapel Nursery is a separate charity. Membership is open to people attending any Christian church but, currently, most are members of Queensway Chapel.

Significant Actions

- The plans to improve the roofing in the church hall were carried out satisfactorily.
- The church appointed an administrator to oversee operational and facility management of the church buildings including updating of church policies.

Staff

- The church has 4 employees on its payroll.
- The church employs a young adult for 3 hours per week to do cleaning in the hall and chapel.

Spiritual Leadership

- Occasional leaders away days have been held to support development of vision

Outreach Programs

- The church continues to run regular Alpha courses. Attendees include members of the public attending Family Church.
- The youth group are a largely older group. We have seen a new contingent of younger ones joining us in 2022. We let the children who are in Year 6 and who are already 11 years old join us after Easter before they start secondary school in September. We now have up to 13 children who come each week. We are encouraging the older youth (16 and older) to attend the Counties program “One-2-Lead” which consists of 6 weekends over 2 years.

Financial Review

Incoming resources

The main source of income is from voluntary giving. During the year income decreased by £5,935, to £96,168. Net current assets decreased by £7,488 to £70,824.

Income from facilities managed by the church as well as community activities continues to increase year on year as the church encourages local groups to use the facilities.

Expenditure

Expenditure increased by £11,455 to £108,897. With the trustees approval, the modest refurbishment of Queensway Hall was carried out which improved the cosmetic appearance of the hall for increased community activities including the repair of the Hall roof.

Employment and training costs:

- The Family Centre has increased to 3 members of staff during term times.
- The church has employed a young adult for three hours per week cleaning in hall and chapel.
- An increase in volunteer time has been important during the year.

The contribution of volunteers to implementation of the objectives.

Most activities are delivered by volunteers with the majority of the church involved in some way although the time given by different individuals varies considerably.

Reserves and Budget Financial Year ending 31 March 2023

Our reserves policy has been reviewed to ensure sufficient reserves for salaries and utilities:

- To ensure that the church has sufficient funds to meet its financial commitments for at least three months;
- To demonstrate that the church is sustainable into the future;
- To ensure that the church is able to manage future unforeseen financial difficulties;
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.
- Three months' worth of designated expenditure (excluding depreciation) represents £15,129 and actual unrestricted cash balances at the year-end were £71,812.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

P Naidoo

P Naidoo

Date: 22 October 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
QUEENSWAY CHAPEL (MELKSHAM)
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 on pages 8 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Lisa Darby

Lisa Darby FCA

Dated: 23 October 2023

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

QUEENSWAY CHAPEL (MELKSHAM)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	73,847	-	73,847	80,366
Charitable activities	4	16,299	-	16,299	6,750
Investments	5	362	-	362	8
Other income	6	5,660	-	5,660	14,980
Total income and endowments		96,168	-	96,168	102,103
EXPENDITURE ON:					
Charitable activities:	7	93,501	-	93,501	81,533
Grants Payable	8	15,456	-	15,456	15,909
Total expenditure		108,957	-	108,957	97,442
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(12,788)		(12,788)	4,661
Transfers between funds	16	-	-	-	-
		(12,788)	-	(12,788)	4,661
Net movement in funds		(12,788)	-	(12,788)	4,661
Reconciliation of funds:					
Total funds brought forward		493,262	-	493,262	488,601
Total funds carried forward	16	480,474	-	480,474	493,262

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10 - 18 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	11	409,651	-	409,651	414,950
		<u>409,651</u>	<u>-</u>	<u>409,651</u>	<u>414,950</u>
CURRENT ASSETS					
Debtors	12	748	-	748	4,671
Cash at bank and in hand	13	71,812	-	71,812	75,102
		72,560	-	72,560	79,773
CREDITORS: Amounts falling due within one year	14	1,737	-	1,737	1,461
Net current assets / (liabilities)		<u>70,823</u>	<u>-</u>	<u>70,823</u>	<u>78,312</u>
Total assets less current liabilities		<u>480,474</u>	<u>-</u>	<u>480,474</u>	<u>493,262</u>
TOTAL NET ASSETS		<u>480,474</u>	<u>-</u>	<u>480,474</u>	<u>493,262</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		57,377	-	57,377	65,431
Designated funds		423,097	-	423,097	427,831
		<u>480,474</u>	<u>-</u>	<u>480,474</u>	<u>493,262</u>
Restricted Funds		-	-	-	-
		<u>480,474</u>	<u>-</u>	<u>480,474</u>	<u>493,262</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 October 2023 and were signed on its behalf by:

Paramasen Naidoo

Paramasen Naidoo

Company number: 7378596

Charity number: 1138752

The notes on page 10 - 18 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities]. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material/the reserves are adequate to cover any temporary impact on income.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities, particularly Open House and Sundays. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises of income from facilities hire, insurance reclaim payments, gains arising from the disposals of tangible fixed assets and other miscellaneous income.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold Church buildings	Over 50 years after taking account of the building's residual value
Freehold Hall buildings	Over 25 years after taking account of the building's residual value
Equipment	Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	62,396	-	62,396	64,342
Special offerings (including Gift Aid)	-	-	-	2,742
Income tax recoverable	11,451	-	11,451	13,282
	<u>73,847</u>	<u>-</u>	<u>73,847</u>	<u>80,366</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Family Centre	1,283	-	1,283	1,174
Shine	7,832	-	7,832	2,355
Open Lunch	4,295	-	4,295	1,567
Social & Outreach	2,890	-	2,890	1,654
	<u>16,299</u>	<u>-</u>	<u>16,299</u>	<u>6,750</u>

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Bank interest	362	-	362	8
	<u>362</u>	<u>-</u>	<u>362</u>	<u>8</u>

6 Other income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Use of Facilities	4,557	-	4,557	3,288
Other	1,104	-	1,104	11,693
	<u>5,660</u>	<u>-</u>	<u>5,660</u>	<u>14,980</u>

7 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a Costs incurred directly on specific activities				
Family Centre	845		845	757
Youth Work	312		312	56
Shine	5,352		5,352	1,548
Open Lunch	3,658		3,658	1,169
Pastoral Care	744		744	-
Social & Outreach	4,247		4,247	2,132
Church Services	1,310		1,310	608
	<u>16,469</u>	<u>-</u>	<u>16,469</u>	<u>6,270</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

b Costs incurred on support & administration

Governance costs				
Cost of independent examination	1,620	-	1,620	1,560
Professional Fees -Thirty one eight DBS	145	-	145	204
	<u>1,765</u>	<u>-</u>	<u>1,765</u>	<u>1,764</u>
Employment Cost (Note 9)	38,207	-	38,207	36,989
Training & Conferences	300	-	300	-
Light, heat,water and waste	6,394	-	6,394	6,688
License,Membership etc	2,584	-	2,584	2,529
Repairs,improvements and cleaning	10,380	-	10,380	11,855
Bank charges	89	-	89	97
Depreciation of tangible fixed assets	8,600	-	8,600	8,773
Insurance	3,009	-	3,009	2,422
Telephone & Office Costs	2,682	-	2,682	2,198
Books etc	1,097	-	1,097	335
Catering	785	-	785	421
Other Costs	<u>1,141</u>	<u>-</u>	<u>1,141</u>	<u>1,192</u>
	<u>77,032</u>	<u>-</u>	<u>77,032</u>	<u>75,263</u>
Total expenditure on charitable activities	<u>93,501</u>	<u>-</u>	<u>93,501</u>	<u>81,533</u>

8 Grants payable

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	<u>14,352</u>	<u>1,104</u>	<u>15,456</u>
	<u>14,352</u>	<u>1,104</u>	<u>15,456</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	<u>13,785</u>	<u>2,124</u>	<u>15,909</u>
	<u>13,785</u>	<u>2,124</u>	<u>15,909</u>

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Wycliffe	7,074	7,074
Stewardship (for support of missionary working with Youth With A Mission)	2,417	2,598
Samara Aid	1,284	-
Ukraine Baptist Seminary	-	3,075
Grants to institutions for less than £1,000 each	<u>3,577</u>	<u>1,039</u>
	<u>14,352</u>	<u>13,785</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2023	2022
	£	£
Gross wages and salaries	37,792	36,389
Employer Pension Costs	416	600
	<u>38,207</u>	<u>36,989</u>

The average monthly number of employees during the year was 3.5 (2022: 2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	23,658		384	24,041
Other members of key management	10,598		32	<u>10,630</u>
				<u>34,671</u>

The following amounts were charged in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	18,145		357	18,502
Other members of key management	16,240		242	<u>16,482</u>
				<u>34,984</u>

Rachel Erwin served as church leader and received the above payments for serving in that capacity; these payments are permitted by the charity's governing document.

10 Acting as agent

On occasion the charity receives money on behalf of other charities or individuals, which it banks and then pays out to these charities or individuals. This income is received as agent for these other charities and individuals and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor. There were no agency transactions during the year ending 31 March 2023.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Equipment £	Freehold Land £	Freehold Buildings Church £	Freehold Queensway Hall £	Total 2023 £
Cost or valuation					
At 1 April 2022	34,323	280,000	150,000	75,000	539,323
Additions	3,301	-	-	-	3,301
At 31 March 2023	<u>37,624</u>	<u>280,000</u>	<u>150,000</u>	<u>75,000</u>	<u>542,624</u>
Accumulated depreciation					
At 1 April 2022	28,373	-	48,000	48,000	124,373
Charge for the year	2,600	-	3,000	3,000	8,600
At 31 March 2023	<u>30,973</u>	<u>-</u>	<u>51,000</u>	<u>51,000</u>	<u>132,973</u>
Net book value					
At 31 March 2023	<u>6,651</u>	<u>280,000</u>	<u>99,000</u>	<u>24,000</u>	<u>409,651</u>
At 31 March 2022	<u>5,950</u>	<u>280,000</u>	<u>102,000</u>	<u>27,000</u>	<u>414,950</u>

Freehold land and buildings have been brought in to the accounts at directors' valuation in 2011, based on original building or purchase costs. Depreciation is charged to the Property Fund.

12 Debtors

	2023 £	2022 £
Falling due within one year:		
Trade debtors	108	150
Tax recoverable	640	4,521
	<u>748</u>	<u>4,671</u>

13 Cash at Bank and in Hand

	2023 £	2022 £
Cash at bank with immediate access	71,509	74,886
Petty cash	303	216
	<u>71,812</u>	<u>75,102</u>

14 Creditors: liabilities falling due within one year

	2023 £	2022 £
Accruals	1,737	1,461
	<u>1,737</u>	<u>1,461</u>

15 Pension commitments

During the year employer's pension contributions totalling £416 (2022: £599) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Family Centre	1,232	1,283	(845)	(500)	1,170
Shine	1,287	7,832	(5,980)	(830)	2,309
Open Lunch (name change)	2,312	4,295	(3,658)	(330)	2,618
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	409,000		(6,000)	-	403,000
	<u>427,831</u>	<u>13,409</u>	<u>(16,483)</u>	<u>(1,660)</u>	<u>423,097</u>
<i>General Unrestricted Funds</i>	65,431	82,759	(92,473)	1,660	57,377
	<u>493,262</u>	<u>96,168</u>	<u>(108,957)</u>	<u>-</u>	<u>480,474</u>
Total Unrestricted Funds					
	<u>493,262</u>	<u>96,168</u>	<u>(108,957)</u>	<u>-</u>	<u>480,474</u>
Aggregate of funds	<u>493,262</u>	<u>96,168</u>	<u>(108,957)</u>	<u>-</u>	<u>480,474</u>

The transfers referred to above were made for the following reasons:

- a) Open Lunch Fund contribution of £330 towards General Fund expenditure
- b) Family Centre Fund contribution of £500 towards the cost of roof repair paid for by the General Fund
- c) Shine Fund contribution of £830 towards General Fund expenditure including roof repair.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Fixed assets	6,651	403,000	-	409,651
Debtors	748	-	-	748
Cash at bank and in hand	51,715	20,097	-	71,812
Current liabilities	(1,736)	-	-	(1,736)
	<u>57,378</u>	<u>423,097</u>	<u>-</u>	<u>480,474</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Family Centre	2,815	1,174	(757)	(2,000)	1,232
Youth Work	2,068	-	(56)	(2,012)	-
Shine	481	2,355	(1,548)	-	1,288
Open House	1,915	1,567	(1,169)	-	2,313
Social & Outreach	188	-	(65)	(123)	-
Ladies Breakfast	200	-	-	(200)	-
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	<u>415,000</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>	<u>409,000</u>
	<u>436,666</u>	<u>5,096</u>	<u>(9,596)</u>	<u>(4,335)</u>	<u>427,833</u>
<i>General Unrestricted Funds</i>	<u>51,932</u>	<u>97,007</u>	<u>(87,843)</u>	<u>4,335</u>	<u>65,431</u>
Total Unrestricted Funds	<u>488,598</u>	<u>102,103</u>	<u>(97,439)</u>	<u>-</u>	<u>493,262</u>
<i>Restricted Funds</i>					
Mission fund	<u>3</u>	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>
Aggregate of funds	<u>488,601</u>	<u>102,103</u>	<u>(97,442)</u>	<u>-</u>	<u>493,262</u>

The transfers referred to above were made for the following reasons:

- a) Monies transferred from the designated funds to the general fund to reimburse expenditure incurred on their behalf or to simplify the funds held. Youth Work, Social & Outreach and Ladies Breakfast expenditure will be funded from general funds in the future.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2022
	General funds	Designated funds		
	£	£	£	£
Fixed assets	5,951	409,000	-	414,950
Debtors	4,671	-	-	4,671
Cash at bank and in hand	56,271	18,831	-	75,102
Current liabilities	(1,461)	-	-	(1,461)
	<u>65,431</u>	<u>427,831</u>	<u>-</u>	<u>493,262</u>

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £23,890 (2022: £23,390) from related parties (which includes trustees, anyone closely connected to them and key management).

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

19 Post Balance Sheet events

None

QUEENSWAY CHAPEL (MELKSHAM)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2023

Note	Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:								
Donations and legacies	3	73,847	80,366	-	-	-	73,847	80,366
Charitable activities	4	2,890	1,654	13,409	5,096	-	16,299	6,750
Investments	5	362	8	-	-	-	362	8
Other income	6	5,660	14,980	-	-	-	5,660	14,980
Total income and endowments		82,759	97,007	13,409	5,096	-	96,168	102,103
EXPENDITURE ON:								
Charitable activities:	7	77,647	71,934	15,854	9,596	-	93,501	81,530
Grants Payable	8	14,827	15,909	629	-	-	15,456	15,912
Total Expenditure		92,474	87,843	16,483	9,596	-	108,957	97,442
Net gains/(losses) on investments							-	-
Net income/(expenditure)		(9,714)	9,164	(3,074)	(4,500)	-	(12,788)	4,661
Transfers between funds	16	1,660	4,335	(1,660)	(4,335)	-	-	-
Net movement in funds		(8,054)	13,499	(4,734)	(8,835)	-	(12,788)	4,661
Reconciliation of funds:								
Total funds brought forward		65,431	51,933	427,831	436,666	-	493,262	488,601
Total funds carried forward	16	57,377	65,431	423,097	427,831	-	480,474	493,262

QUEENSWAY CHAPEL (MELKSHAM)

England & Wales - Charity number 1138752

Accounts

QUEENSWAY CHAPEL (MELKSHAM)
(A Charitable Company Limited by Guarantee)

REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

QUEENSWAY CHAPEL (MELKSHAM)
FOR THE YEAR ENDED 31 MARCH 2022
COMPANY INFORMATION

Registered Office	Queensway Chapel Pembroke Road Melksham Wiltshire SN12 7NB
Governing Document	Memorandum & Articles of Association dated 3 September 2010
Company Registration Number	7378596
Charity Registration Number	1138752
Directors	Stuart Arnold Timothy Cracknell Robin Oakes Naomi Owen Jack Woodward John Gymer Martin Erwin Paramasen Naidoo
Company Secretary	Paramasen Naidoo
Key Staff	David Auger Sally Oliver Rachel Erwin
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Lisa Darby ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Solicitors	Goughs Solicitors The Strand Calne Wiltshire SN11 0JU

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QUEENSWAY CHAPEL (MELKSHAM)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2022

The Directors, who are the Trustees of the Charity, have pleasure in submitting the Report and Accounts for the year.

Reference and Administrative Details

The Directors

Robin Oakes (Chair)	South Hill Church, Hemel Hempstead
Stuart Arnold (Secretary)	Queensway Chapel
Tim Cracknell	Forest of Dean Community Church, Cinderford
John Gymer	Queensway Chapel
Naomi Owen	Core Church, Melksham
Jack Woodward	St Georges C of E, Semington, Melksham
Martin Erwin	Queensway Chapel
Masen Naidoo	Queensway Chapel

Spiritual leadership

Kathryn Rodda
Martin Erwin
Rachel Erwin
Jan Lloyd
Rob Lloyd
Masen Naidoo
David Auger (Resigned August 2021)

Structure, Governance and Management

Constitution: Queensway Chapel (Melksham) is a charitable company limited by guarantee. The memorandum and articles of association came into force on 3rd September 2010.

Directors: The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company.

Recruitment aims to maintain a mixture of those who worship at Queensway Chapel and those from other churches. This mixture brings a measure of accountability and insights gained from experience in other churches. The directors can invite others to become directors to replace or to extend the number especially if knowledge and skills can enhance the ability of the group to manage more effectively.

One meeting annually will have the sole purpose of reviewing our policies and procedures.

Advice from the Charity Commission and other support agencies (especially regarding legal and financial issues) is shared amongst the group.

Spiritual Leadership: The day to day running of activities is delegated to the spiritual leadership (also known as the leadership team). The ethos and overall planning of activities rest with this group.

Risk management: The directors and spiritual leadership are mindful of the importance of risk management: our policy is to identify and manage the possible and probable risks that the church may face in the short and medium term as an integral part of governance to help ensure that:

- o Significant risks are known and monitored, enabling the trustees to make informed decisions and to take timely action;
- o The church makes the most of opportunities and develops them with a confidence that any risks will be properly managed;
- o The church's aims are more successfully achieved;
- o Forward and strategic planning is improved.

Treasurer: The treasurer is responsible for the day to day handling of finance and reports to the directors and leadership team.

Salary Team: The salary team (one director and two members of the congregation with business experience) reviews all salaries annually.

Stewardship Team: The stewards, are responsible for the upkeep of the building; preparing for its use; general smooth running.

Activity Teams: Other teams plan and implement a wide range of activities.

Safeguarding Team: We use the *Churches' Child Protection Advisory Service* (CCPAS) for processing DBS applications, training and advice.

Communication within the church: A new welcome pack is given to visitors and new members. The weekly information sheet and is the main means of written communication. The sheet is emailed and hard copies distributed on a Sunday morning. There is a church group on Facebook.

Wider communication: The website continues to be an effective point of contact. People moving to Melksham and visitors to the area have been attracted to the church as a result. It has also proved to be valuable in sharing information within the church and with guest speakers. The church has implemented the iKNOW Church software to securely hold member data as well as a means of secure communication to its members and volunteers.

Activities undertaken to fulfil the objects of the Church

In planning activities, the Directors and Spiritual Leadership have had regard to the guidance on public benefit issued by the Charity Commission.

Object 1: The Christian faith

- ❖ **To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- As Covid restrictions eased, various meetings began, e.g. Sunday morning church service. Life Groups have met in person where members felt comfortable to do so. Some continued with online meetings. There are 5 Lifegroup meetings with a new one to begin in the autumn of 2022.
- Open Lunch runs every Tuesday in the month. There is a group of volunteers who help and a Christian thought for the day is given each week. They get between 35-45 people attend most weeks.
- The Afternoon Tea is on the first Thursday of the month from 2-4pm. The event is attended by approximately 40 people each week.
- The toddler groups have seen a new group of new parents as well as familiar families returning. We have booked 12 family groups in for each session as the uptake will be more at the beginning of term. We will increase this as the term progresses in the new year.
- Family Church was launched in March 2022. We have enjoyed a good number of families joining us each week, some as whole family units including Dad's. In addition, we have had between 8 and 12 volunteers coming each week to help.
- For the first time in a number of years, we held a prizegiving service in July for the Sunday School members! We gave out 17 Christian books to children who had attended church or Sunday School during the past academic year.
- The church continues to support an evangelist who works with people in England and in his home country of India.

Object 2: Care in the community

- ❖ **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 counselling and support in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- Playgroup sessions began when regulations were lifted. These were adapted to three, one hour sessions, bookable on Mondays and Wednesdays. Meeting in smaller groups has enabled deeper relationships to develop. Most children are from families with little involvement with the church.
- The Chapel has strong involvement with the Nursery which has a high proportion of socially needy families.

- We have continued our involvement with local churches on projects such as a debt advice, Food Bank, and Messy Church.
- A Wellbeing Group run by and for people with mental health issues has seen its attendance increase with many showing appreciation for the support and time together.
- The Shine friendship café launched in 2021, is going from strength to strength. They started with welcoming 55 adults with learning difficulties and their carers and now receive over 100! They are looking at expanding to an afternoon session on a Friday, but it will be more reflective and have worship elements included. The ministry is supported by regular volunteers.
- The church continues to support the local foodbank with donations and manpower.

Object 3: Education

❖ **To advance education in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**

- Two members of the church are on the committee of an adult literacy scheme, Read Easy. Their planning meetings are held at the Chapel.
- We give financial support through Wycliffe Bible Translators to a member of the church who manages language research projects with previously unwritten languages in Tanzania.
- Queensway Chapel Nursery is a separate charity. Membership is open to people attending any Christian church but, currently, most are members of Queensway Chapel.

Significant Actions

- The Church Hall upgrade approved by the trustees was carried out to satisfaction.
- Plans have been developed to improve the roofing in 2022.
- Since the retirement of the Community Pastor, the church has actively sought a replacement. No person has been appointed yet.

Staff

- The church has 3 employees on its payroll.
- The church employs a young adult for 3 hours per week to do cleaning in the hall and chapel.
- David Auger retired at the end of August 2021, a year earlier than expected.

Spiritual Leadership

- Occasional leaders away days have been held to support development of vision

Outreach Programs

- The Alpha course ran in January on Zoom. Although no one claimed conversion, we believe the attendees have made substantial progress towards faith. One of the participants has been helping out in various ways and enjoys the fellowship of the church family.
- In March, the Youth Group on Sunday evenings started Youth Alpha and completed it before the end of the school year in July. It was excellent and the young people enjoyed it. It helped highlight where the young people are in their faith.
- The Open Lunch ministry is planning to start an Alpha course during the afternoon after the meal on Tuesdays.

Financial Review

Incoming resources

The main source of income is from voluntary giving. During the year income increased by £15,248, to £102,103. As a result surplus for the year increased by £9,986 to £4,661. Net current assets increased by £13,434 to £78,312.

Income from facilities managed by the church as well as community activities increased year on year as restrictions lifted.

Expenditure

Expenditure increased by £5,262 to £97,442. With the trustees approval, the modest refurbishment of Queensway Hall was carried out which improved the cosmetic appearance of the hall for increased community activities.

Employment and training costs:

- o The Family Centre has continued with 2 members of staff during term times.
- o The church has employed a young adult for three hours per week cleaning in hall and chapel.
- o An increase in volunteer time has been important during the year.

The contribution of volunteers to implementation of the objectives.

Most activities are delivered by volunteers with the majority of the church involved in some way although the time given by different individuals varies considerably.

Reserves and Budget Financial Year ending 31 March 2022

Our reserves policy has been reviewed to ensure sufficient reserves for salaries and utilities:

- o To ensure that the church has sufficient funds to meet its financial commitments for at least three months;
- o To demonstrate that the church is sustainable into the future;
- o To ensure that the church is able to manage future unforeseen financial difficulties;
- o To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.
- o Three months' worth of designated expenditure (excluding depreciation) represents £9,263 and actual unrestricted cash balances at the year-end were £75,102.
- o Although Sunday morning meetings have resumed, the cash offerings have not increased significantly from the periods of lockdown.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors of the Company who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each Director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant information and to establish that the Independent Examiner is aware of that information.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249(2) of the Companies Act 2006.

Small Companies Provision

This report has been prepared in accordance with the special provisions of part (vii) of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 4 November 2022 and signed on their behalf by:

Paramasen Naidoo

P Naidoo (Masen)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
QUEENSWAY CHAPEL (MELKSHAM)
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 on pages 8 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Lisa Darby

Lisa Darby ACA

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 17 November 2022

QUEENSWAY CHAPEL (MELKSHAM)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	80,366	-	80,366	84,832
Charitable activities	4	6,750	-	6,750	1,359
Investments	5	8	-	8	21
Other income	6	14,980	-	14,980	644
Total income and endowments		102,103	-	102,103	86,855
EXPENDITURE ON:					
Charitable activities	7	81,530	3	81,533	79,401
Grants Payable	8	15,909	-	15,909	12,779
Total expenditure		97,439	3	97,442	92,180
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		4,664	(3)	4,661	(5,325)
Transfers between funds	16	-	-	-	-
		4,664	(3)	4,661	(5,325)
Net movement in funds		4,664	(3)	4,661	(5,325)
Reconciliation of funds:					
Total funds brought forward		488,598	3	488,601	493,926
Total funds carried forward	16	493,262	-	493,262	488,601

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10 -17 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	11	414,950	-	414,950	423,723
		<u>414,950</u>	<u>-</u>	<u>414,950</u>	<u>423,723</u>
CURRENT ASSETS					
Debtors	12	4,671	-	4,671	1,497
Cash at bank and in hand	13	75,102	-	75,102	64,601
		79,773	-	79,773	66,098
CREDITORS: Amounts falling due within one year	14	1,461	-	1,461	1,220
		<u>1,461</u>	<u>-</u>	<u>1,461</u>	<u>1,220</u>
Net current assets / (liabilities)		<u>78,312</u>	<u>-</u>	<u>78,312</u>	<u>64,878</u>
Total assets less current liabilities		<u>493,262</u>	<u>-</u>	<u>493,262</u>	<u>488,601</u>
TOTAL NET ASSETS		<u>493,262</u>	<u>-</u>	<u>493,262</u>	<u>488,601</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		65,431	-	65,431	51,932
Designated funds		427,831	-	427,831	436,666
		<u>493,262</u>	<u>-</u>	<u>493,262</u>	<u>488,598</u>
Restricted Funds		-	-	-	3
		<u>493,262</u>	<u>-</u>	<u>493,262</u>	<u>488,601</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Paramasen Naidoo

4 November 2022

Paramasen Naidoo

Date

Company number: 7378596

Charity number: 1138752

The notes on page 10 -17 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities]. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material/the reserves are adequate to cover any temporary impact on income.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. In making this assessment the trustees have considered the continuing impact of the Covid-19 pandemic and have concluded that the reserves are adequate to cover any impact on income. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities, particularly Open House and Sundays. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises of income from facilities hire, insurance reclaim payments and other miscellaneous income.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold Church buildings	Over 50 years after taking account of the building's residual value
Freehold Hall buildings	Over 25 years after taking account of the building's residual value
Equipment	Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

QUEENSWAY CHAPEL (MELKSHAM)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	64,342	-	64,342	63,023
Special offerings (including Gift Aid)	2,742	-	2,742	
Job Retention Scheme grants	-	-	-	10,271
Income tax recoverable	13,282	-	13,282	11,537
	<u>80,366</u>	<u>-</u>	<u>80,366</u>	<u>84,831</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Family Centre	1,174	-	1,174	206
Shine	2,355	-	2,355	-
Open House	1,567	-	1,567	1,153
Social & Outreach	1,654	-	1,654	-
	<u>6,750</u>	<u>-</u>	<u>6,750</u>	<u>1,359</u>

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank interest	8	-	8	21
	<u>8</u>	<u>-</u>	<u>8</u>	<u>21</u>

6 Other income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Use of Facilities	3,288	-	3,288	-
Insurance Reclaim	7,661	-	7,661	-
Other	4,032	-	4,032	644
	<u>14,980</u>	<u>-</u>	<u>14,980</u>	<u>644</u>

QUEENSWAY CHAPEL (MELKSHAM)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Costs incurred directly on specific activities				
Family Centre	757	-	757	680
Youth Work	56	-	56	-
Shine	1,548	-	1,548	148
Open Lunch	1,169	-	1,169	1,328
Pastoral Care	-	-	-	803
Social & Outreach	2,129	3	2,132	1,939
Church Services	608	-	608	697
	<u>6,267</u>	<u>3</u>	<u>6,270</u>	<u>5,596</u>
b Costs incurred on support & administration				
Governance costs				
Cost of independent examination	1,560	-	1,560	1,200
Professional Fees -CCPAS	204	-	204	129
	<u>1,764</u>	<u>-</u>	<u>1,764</u>	<u>1,329</u>
Employment Cost (Note 9)	36,989	-	36,989	48,301
Light, heat,water and waste	6,688	-	6,688	4,250
License,Membership etc	2,529	-	2,529	2,720
Repairs,improvements and cleaning	11,855	-	11,855	3,707
Bank charges	97	-	97	69
Depreciation of tangible fixed assets	8,773	-	8,773	8,530
Insurance	2,422	-	2,422	2,295
Telephone & Office Costs	2,198	-	2,198	2,387
Books etc	335	-	335	218
Catering	421	-	421	2
Other Costs	1,192	-	1,192	-
	<u>75,263</u>	<u>-</u>	<u>75,263</u>	<u>73,808</u>
Total expenditure on charitable activities	<u>81,530</u>	<u>3</u>	<u>81,533</u>	<u>79,401</u>

8 Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	13,785	2,124	15,909
	<u>13,785</u>	<u>2,124</u>	<u>15,909</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	9,659	3,120	12,779
	<u>9,659</u>	<u>3,120</u>	<u>12,779</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Wycliffe	7,074	7,021
Stewardship (for support of missionary working with Youth With A Mission)	2,598	2,638
Ukraine Baptist Seminary	3,075	-
Grants to institutions for less than £1,000 each	1,039	-
	<u>13,785</u>	<u>9,659</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages and salaries	36,389	47,438
Employers NIC	-	-
Employer Pension Costs	600	863
	<u>36,989</u>	<u>48,301</u>

The average monthly number of employees during the year was 2.0(2021.2.3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	18,145		357	18,502
Other members of key management	16,240		242	16,482

The following amounts were charged in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	17,754	-	344	18,099
Other members of key management	29,683	-	518	30,201

Rachel Erwin served as church leader and received the above payments for serving in that capacity; these payments are permitted by the charity's governing document.

10 Acting as agent

On occasion the charity receives money on behalf of other charities or individuals, which it banks and then pays out to these charities or individuals. This income is received as agent for these other charities and individuals and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor. There were no agency transactions during the year ending 31st March 2022.

QUEENSWAY CHAPEL (MELKSHAM)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Equipment	Freehold Land	Freehold Buildings Church	Freehold Queensway Hall	Total 2022
	£	£	£	£	£
Cost or valuation					
At 1 April 2021	34,323	280,000	150,000	75,000	539,323
Additions	-	-	-	-	-
At 31 March 2022	<u>34,323</u>	<u>280,000</u>	<u>150,000</u>	<u>75,000</u>	<u>539,323</u>
Accumulated depreciation					
At 1 April 2021	25,600	-	45,000	45,000	115,600
Charge for the year	2,773	-	3,000	3,000	8,773
At 31 March 2022	<u>28,373</u>	<u>-</u>	<u>48,000</u>	<u>48,000</u>	<u>124,373</u>
Net book value					
At 31 March 2022	<u>5,950</u>	<u>280,000</u>	<u>102,000</u>	<u>27,000</u>	<u>414,950</u>
At 31 March 2021	<u>8,723</u>	<u>280,000</u>	<u>105,000</u>	<u>30,000</u>	<u>423,723</u>

Freehold land and buildings have been brought in to the accounts at directors' valuation in 2011, based on original building or purchase costs. Depreciation is charged to the Property Fund.

12 Debtors

	2022	2021
	£	£
Falling due within one year:		
Trade debtors	150	-
Tax recoverable	4,521	1,497
	<u>4,671</u>	<u>1,497</u>

13 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	74,886	64,323
Petty cash	216	278
	<u>75,102</u>	<u>64,601</u>

14 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Accruals	1,461	1,220
	<u>1,461</u>	<u>1,220</u>

15 Pension commitments

During the year employer's pension contributions totalling £599.51(2021: £862.92) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

QUEENSWAY CHAPEL (MELKSHAM)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Family Centre	2,815	1,174	(757)	(2,000)	1,232
Youth Work	2,068	-	(56)	(2,012)	-
Shine	481	2,355	(1,548)		1,287
Open Lunch (name change)	1,915	1,567	(1,169)		2,312
Social & Outreach	188	-	(65)	(123)	-
Ladies Breakfast	200	-		(200)	-
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	415,000		(6,000)	-	409,000
	<u>436,666</u>	<u>5,096</u>	<u>(9,596)</u>	<u>(4,335)</u>	<u>427,831</u>
<i>General Unrestricted Funds</i>	51,932	97,007	(87,843)	4,335	65,431
Total Unrestricted Funds	<u>488,598</u>	<u>102,103</u>	<u>(97,439)</u>	<u>-</u>	<u>493,262</u>
<i>Restricted Funds</i>					
Mission fund	3	-	(3)		-
Aggregate of funds	<u>488,601</u>	<u>102,103</u>	<u>(97,442)</u>	<u>-</u>	<u>493,262</u>

The transfers referred to above were made for the following reasons:

- a) Monies transferred from the designated funds to the general fund to reimburse expenditure incurred on their behalf or to simplify the funds held. Youth Work, Social & Outreach and Ladies Breakfast expenditure will be funded from general funds in the future.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	2022
	General funds £	Designated funds £	funds £	£
Fixed assets	5,951	409,000	-	414,950
Debtors	4,671	-	-	4,671
Cash at bank and in hand	56,271	18,831	-	75,102
Current liabilities	(1,461)	-	-	(1,461)
	<u>65,431</u>	<u>427,831</u>	<u>-</u>	<u>493,262</u>

QUEENSWAY CHAPEL (MELKSHAM)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
Family Centre	3,289	206	(680)	-	2,815
Youth Work	2,068	-	-	-	2,068
Shine	629	-	(148)	-	481
Open House	2,690	1,153	(1,328)	(600)	1,915
Social & Outreach	275	-	(87)	-	188
Ladies Breakfast	200	-	-	-	200
Pastoral	445	-	(445)	-	-
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	421,000	-	(6,000)	-	415,000
	444,596	1,359	(8,689)	(600)	436,666
<i>General Unrestricted Funds</i>	49,327	85,496	(83,491)	600	51,932
Total Unrestricted Funds	493,923	86,855	(92,180)	-	488,598
<i>Restricted Funds</i>					
Mission fund	3	-	-	-	3
Aggregate of funds	493,926	86,855	(92,178)	-	488,601

Analysis of net assets by fund (Previous Year)

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	2021
	General funds £	Designated funds £	funds £	£
Fixed assets	8,724	415,000	-	423,723
Debtors	1,497	-	-	1,497
Cash at bank and in hand	42,932	21,666	3	64,601
Current liabilities	(1,220)	-	-	(1,220)
	51,932	436,666	3	488,601

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £23,390 (2021: £21,480) from related parties (which includes trustees, anyone closely connected to them and key management).

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

19 Post Balance Sheet events

None

QUEENSWAY CHAPEL (MELKSHAM)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2022	2021	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	80,366	84,832	-	-	-	-	80,366	84,832
Charitable activities	4	1,654	-	5,096	1,359	-	-	6,750	1,359
Investments	5	8	21	-	-	-	-	8	21
Other income	6	14,980	644	-	-	-	-	14,980	644
Total income and endowments		97,007	85,497	5,096	1,359	-	-	102,103	86,855
EXPENDITURE ON:									
Charitable activities	7	71,934	70,711	9,596	8,689	3	-	81,533	79,401
Grants Payable	8	15,909	12,779	-	-	-	-	15,909	12,779
Total Expenditure		87,843	83,490	9,596	8,689	3	-	97,442	92,180
Net gains/(losses) on investments								-	-
Net income/(expenditure)		9,164	2,007	(4,500)	(7,330)	(3)	-	4,661	(5,325)
Transfers between funds	16	4,335	600	(4,335)	(600)	-	-	-	-
Net movement in funds		13,499	2,607	(8,835)	(7,930)	(3)	-	4,661	(5,325)
Reconciliation of funds:									
Total funds brought forward		51,933	49,327	436,666	444,596	3	3	488,601	493,926
Total funds carried forward	16	65,431	51,933	427,831	436,666	-	3	493,262	488,601

Differences of £1 may appear due to rounding

QUEENSWAY CHAPEL (MELKSHAM)

England & Wales - Charity number 1138752

Accounts

QUEENSWAY CHAPEL (MELKSHAM)
(A Charitable Company Limited by Guarantee)

REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

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**QUEENSWAY CHAPEL (MELKSHAM)
FOR THE YEAR ENDED 31 MARCH 2021**

COMPANY INFORMATION

Registered Office	Queensway Chapel Pembroke Road Melksham Wiltshire SN12 7NB
Governing Document	Memorandum & Articles of Association dated 3 September 2010
Company Registration Number	7378596
Charity Registration Number	1138752
Directors	Stuart Arnold Timothy Cracknell Robin Oakes Naomi Owen Jack Woodward John Gymer Martin Erwin Paramasen Naidoo
Company Secretary	Paramasen Naidoo
Key Staff	David Auger Sally Oliver Rachel Erwin
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Lisa Darby ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Solicitors	Goughs Solicitors The Strand Calne Wiltshire SN11 0JU

QUEENSWAY CHAPEL (MELKSHAM)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021

The Directors have pleasure in submitting the Report and Accounts for the year.

Reference and Administrative Details

The Directors

Robin Oakes (Chair)	South Hill Church, Hemel Hempstead
Stuart Arnold (Secretary)	Queensway Chapel
Tim Cracknell	Forest of Dean Community Church, Cinderford
John Gymer	Queensway Chapel
Naomi Owen	Core Church, Melksham
Jack Woodward	St Georges C of E, Semington, Melksham
Martin Erwin	Queensway Chapel
Masen Naidoo	Queensway Chapel

Spiritual leadership

Kathryn Rodda
Martin Erwin
Rachel Erwin
Jan Lloyd
Rob Lloyd
Masen Naidoo
David Auger

Structure, Governance and Management

Constitution: Queensway Chapel (Melksham) is a charitable company limited by guarantee. The memorandum and articles of association came into force on 3rd September 2010.

Directors: The policy and operating decisions of the charity rest with the directors who meet regularly to monitor the activities of the company.

Recruitment aims to maintain a mixture of those who worship at Queensway Chapel and those from other churches. This mixture brings a measure of accountability and insights gained from experience in other churches. The directors can invite others to become directors to replace or to extend the number especially if knowledge and skills can enhance the ability of the group to manage more effectively.

One meeting annually will have the sole purpose of reviewing our policies and procedures.

Advice from the Charity Commission and other support agencies (especially regarding legal and financial issues) is shared amongst the group.

Spiritual Leadership: The day to day running of activities is delegated to the spiritual leadership (also known as the leadership team). The ethos and overall planning of activities rest with this group.

Risk management: The directors and spiritual leadership are mindful of the importance of risk management: our policy is to identify and manage the possible and probable risks that the church may face in the short and medium term as an integral part of governance to help ensure that:

- o Significant risks are known and monitored, enabling the trustees to make informed decisions and to take timely action;
- o The church makes the most of opportunities and develops them with a confidence that any risks will be properly managed;
- o The church's aims are more successfully achieved;
- o Forward and strategic planning is improved.

Treasurer: The treasurer is responsible for the day to day handling of finance and reports to the directors and leadership team.

Salary Team: The salary team (one director and two members of the congregation with business experience) reviews all salaries annually.

Stewardship Team: The stewards, are responsible for the upkeep of the building; preparing for its use; general smooth running.

Activity Teams: Other teams plan and implement a wide range of activities.

Safeguarding Team: We use the *Churches' Child Protection Advisory Service* (CCPAS) for processing DBS applications, training and advice.

Communication within the church: The weekly information sheet and monthly magazine are the two main hard copy means of communication. There is a church group on Facebook.

Wider communication: The website continues to be an effective point of contact. People moving to Melksham and visitors to the area have been attracted to the church as a result. It has also proved to be valuable in sharing information within the church and with guest speakers. The church has implemented the iKNOW Church software to securely hold member data as well as a means of secure communication to its members and volunteers.

Activities undertaken to fulfil the objects of the Church

In planning activities, the Directors and Spiritual Leadership have had regard to the guidance on public benefit issued by the Charity Commission.

Object 1: The Christian faith

- ❖ **To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- During the pandemic it has not been possible to hold services in the Chapel. In place of this, services have been recorded and broadcast as Queensway Connect, via Facebook and Youtube. Zoom has enabled some of our Life Groups to continue virtually, and many have followed Martin's 'thought for the day'. As restrictions have eased, some Life Groups have met in person: this was particularly made available for those who are struggling with isolation.
- Friday Fellowship has undergone a significant review with a mandate to become more outward-looking
- Weekly open sessions for the whole Church were hosted on Wednesday evenings, using Discipleship Explored and 'in-house' teaching material.
- The Alpha Course has been successfully run via Zoom and participants have been able to meet in person as regulations permitted.
- It has not been possible to continue with services in local care homes.
- Where possible, day to day pastoral support has continued to be given through the small groups. During the initial lockdown, all Church members were regularly phoned to encourage and to assess need. One to one support is given as needed by those with good pastoral experience.
- Regular newsletters have been produced to encourage and keep the Church informed, distributed via email and postal service where required.
- Monthly Shine services for adults with learning disabilities were paused but are due to be resumed when possible. Up to 20 adults were attending from several care homes in and around Melksham.
- Sunday evening youth meetings transferred to Zoom, led by John and Sharon Firth from Good News Church. Rachel Erwin will resume her involvement once the group is meeting in person. The aim is to create a supportive peer group with Christian foundation.
- The church continues to support an evangelist who works with people in England and in his home country of India.

Object 2: Care in the community

- ❖ **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 counselling and support in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- Playgroup sessions continued when regulations permitted. These were adapted to three, one hour sessions, bookable on Mondays and Wednesdays. Meeting in smaller groups has enable deeper relationships to develop. Most children are from families with little involvement with the church.
- During the pandemic the Church liaised with the Local Authority care hub to assist in delivering prescriptions, food parcels, transport to hospital etc.
- The Chapel has strong involvement with the Nursery which has a high proportion of socially needy families.
- It has not been possible to continue the weekly lunch club, Open House. During the first lockdown, 60 meals were freshly cooked and distributed twice a week, free of charge.
- We have continued our involvement with local churches on projects such as a debt advice, Food Bank, and Messy Church.
- Neighbourhood Chaplaincy has not functioned well and is due to be reviewed.
- The photographic club has been discontinued.
- A new weekly Wellbeing Group has been started, run by and for people with mental health issues.
- A weekly friendship café is being proposed for adults with special needs, working in conjunction with Shine.

Object 3: Education

- ❖ **To advance education in such ways and in such parts of the United Kingdom or the world as the Directors from time to time may think fit.**
- Two members of the church are on the committee of an adult literacy scheme, Read Easy. Their planning meetings are held at the Chapel.
- We give financial support through Wycliffe Bible Translators to a member of the church who manages language research projects with previously unwritten languages in Tanzania.
- Queensway Chapel Nursery is a separate charity. Membership is open to people attending any Christian church but, currently, most are members of Queensway Chapel.

Significant Actions

- Due to the outbreak of the Coronavirus (COVID 19) and the subsequent lockdown by the government on large gatherings the church suspended Sunday meetings and closed the Family Centre from 16 March 2020. Meetings in the Chapel resumed April 2021.
- The spiritual leadership continued to meet via video conferencing to discuss church related issues and ensure ongoing support to vulnerable members and people in the local community.
- The Church Hall has been assessed for refurbishment: a modest upgrade has been agreed.

Staff

- The church has 3 employees on its payroll. David Auger is due to retire at the end of August 2021, a year earlier than expected.

Spiritual Leadership

- Occasional leaders away days have been held to support development of vision

Outreach Programs

- Employment of a Family Worker and Community Pastor has increased visibility of the Church through the various programs:
- An Alpha course was run during the year via Zoom.

Financial Review

Incoming resources (Note 3 to the accounts)

The main source of income is from voluntary giving. Due to lockdown restrictions, Sunday meetings were suspended which resulted in a decrease in cash giving, resulting in a 14% decline in cash donations. As the church services and activities were suspended, the 3 permanent staff were placed on a combination of furlough and reduced working hours. Furlough grants amounted to £10271 for the year. Income from tax recoverable under Gift Aid dropped by 15% as cash donations decreased.

Income from facilities managed by the church as well as community activities were also significantly reduced during the financial year.

Expenditure (Note 7b to the accounts)

All major repairs and maintenance planned for the year were suspended due to lockdown restrictions.

Under-utilisation of the facilities resulted in reduced utility and maintenance expenses.

Employment and training costs:

- o All employed staff were kept on payroll over the various lockdown periods. Where appropriate staff worked on reduced hours or were furloughed in accordance with the furlough scheme to recover costs. The church topped up salaries in both instances.

The contribution of volunteers to implementation of the objectives.

Most activities are delivered by volunteers with the majority of the church involved in some way although the time given by different individuals varies considerably.

Reserves and Budget Financial Year ending 31 March 2021

Our reserves policy has been recently reviewed and requires retention of sufficient reserves for salaries and utilities:

- o To ensure that the church has sufficient funds to meet its financial commitments for at least three months;
- o To demonstrate that the church is sustainable into the future;
- o To ensure that the church is able to manage future unforeseen financial difficulties;
- o To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.
- o Three months' worth of designated expenditure (excluding depreciation) represents £14 341 and actual unrestricted cash balances at the year-end were £64 598.

Although many members offerings are done through BACS payments, we expect that Sunday morning attendance may not get back to normal levels in the short term which will impact on cash offerings.

With the trustees approval, a modest refurbishment of Queensway Hall has been approved to allow for safer use of the hall and to improve the cosmetic appearance of the hall for increased community activities.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors of the Company who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant information of which the Independent Examiner is unaware and each Director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant information and to establish that the Independent Examiner is aware of that information.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249(2) of the Companies Act 2006.

Small Companies Provision

This report has been prepared in accordance with the special provisions of part (vii) of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 8 October 2021 and signed on their behalf by:

Paramasen Naidoo

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
QUEENSWAY CHAPEL (MELKSHAM)
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 10 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Lisa Darby ACA

12 October 2021

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

QUEENSWAY CHAPEL (MELKSHAM)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	84,832	-	84,832	90,722
Charitable activities	4	1,359	-	1,359	13,282
Investments	5	21	-	21	69
Other income	6	644	-	644	4,107
Total income and endowments		86,855	-	86,855	108,179
EXPENDITURE ON:					
Charitable activities:	7	79,401	-	79,401	101,962
Grants Payable	8	12,779	-	12,779	14,247
Total expenditure		92,180	-	92,180	116,208
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(5,325)		(5,325)	(8,029)
Transfers between funds	16	-	-	-	-
		(5,325)	-	(5,325)	(8,029)
Net movement in funds		(5,325)	-	(5,325)	(8,029)
Reconciliation of funds:					
Total funds brought forward		493,923	3	493,926	501,955
Total funds carried forward	16	488,598	3	488,601	493,926

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

Small rounding differences may appear in these accounts

The notes on page 12 - 21 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	11	423,723	-	423,723	431,314
		<u>423,723</u>	<u>-</u>	<u>423,723</u>	<u>431,314</u>
CURRENT ASSETS					
Debtors	12	1,497	-	1,497	200
Cash at bank and in hand	13	64,598	3	64,601	63,792
		66,095	3	66,098	63,992
CREDITORS: Amounts falling due within one year	14	1,220	-	1,220	1,380
Net current assets / (liabilities)		<u>64,875</u>	<u>3</u>	<u>64,878</u>	<u>62,612</u>
Total assets less current liabilities		<u>488,598</u>	<u>3</u>	<u>488,601</u>	<u>493,926</u>
TOTAL NET ASSETS		<u>488,598</u>	<u>3</u>	<u>488,601</u>	<u>493,926</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		51,932	-	51,932	49,327
Designated funds		436,666	-	436,666	444,596
		<u>488,598</u>	<u>-</u>	<u>488,598</u>	<u>493,923</u>
Restricted Funds		<u>-</u>	<u>3</u>	<u>3</u>	<u>3</u>
		<u>488,598</u>	<u>3</u>	<u>488,601</u>	<u>493,926</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 8 October 2021 and were signed on its behalf by:

Paramasen Naidoo

Company number: 7378596

Charity number: 1138752

The notes on page 12 - 21 form part of these accounts.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities]. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material/the reserves are adequate to cover any temporary impact on income.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. In making this assessment the trustees have considered the continuing impact of the Covid-19 pandemic and have concluded that the reserves are adequate to cover any impact on income. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities, particularly Open House and Sundays. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations	63,023	-	63,023	73,442
Special offerings (including Gift Aid)	-	-	-	3,681
Job Retention Scheme grants	10,271	-	10,271	-
Income tax recoverable	11,537	-	11,537	13,599
	<u>84,832</u>	<u>-</u>	<u>84,832</u>	<u>90,722</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Family Centre	206	-	206	2,295
Youth Work	-	-	-	10
Shine	-	-	-	2,692
Open House	1,153	-	1,153	6,560
Social & Outreach	-	-	-	1,018
Ladies Breakfast	-	-	-	707
	<u>1,359</u>	<u>-</u>	<u>1,359</u>	<u>13,282</u>

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank interest	21	-	21	69
	<u>21</u>	<u>-</u>	<u>21</u>	<u>69</u>

6 Other income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2019 £
Use of Facilities	-	-	-	3,426
Other	644	-	644	681
	<u>644</u>	<u>-</u>	<u>644</u>	<u>4,107</u>

7 Charitable expenditure

a Costs incurred directly on specific activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Family Centre	680	-	680	3,518
Youth Work	-	-	-	24
Shine	148	-	148	2,653
Open House	1,328	-	1,328	4,822
Pastoral Care	803	-	803	-
Social & Outreach	1,939	-	1,939	1,472
Ladies Breakfast	-	-	-	547
Church Services	697	-	697	948
	<u>5,596</u>	<u>-</u>	<u>5,596</u>	<u>13,984</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

b Costs incurred on support & administration

Governance costs				
Cost of independent examination	1,200	-	1,200	1,206
Profesional Fees -CCPAS	129	-	129	157
	<u>1,329</u>	<u>-</u>	<u>1,329</u>	<u>1,363</u>
Employment Cost (Note 9)	48,301	-	48,301	47,298
Training & Conferences	-	-	-	445
Light, heat,water and waste	4,250	-	4,250	6,244
License,Membership etc	2,720	-	2,720	2,992
Repairs,improvements and cleaning	3,707	-	3,707	13,895
Bank charges	69	-	69	60
Depreciation of tangible fixed assets	8,530	-	8,530	8,396
Insurance	2,295	-	2,295	2,273
Telephone & Office Costs	2,387	-	2,387	3,307
Books etc	218	-	218	898
Catering	2	-	2	741
Other Costs	-	-	-	65
	<u>73,805</u>	<u>-</u>	<u>73,805</u>	<u>87,978</u>
Total expenditure on charitable activities	<u>79,401</u>	<u>-</u>	<u>79,401</u>	<u>101,962</u>

8 Grants payable

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	9,659	3,120	12,779
	<u>9,659</u>	<u>3,120</u>	<u>12,779</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2020
	£	£	£
Grants for UK and overseas mission	10,505	3,742	14,247
	<u>10,505</u>	<u>3,742</u>	<u>14,247</u>

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
Wycliffe	7,021	6,744
Stewardship (for support of missionary working with Youth With A Mission)	2,638	2,672
Grants to institutions for less than £1,000 each	-	1,089
	<u>9,659</u>	<u>10,505</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2021	2020
	£	£
Gross wages and salaries	47,438	46,416
Employers NIC	-	43
Employer Pension Costs	863	839
	<u>48,301</u>	<u>47,298</u>

The average monthly number of employees during the year was 2.3 (2020.2.3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	17,754		344	18,099
Other members of key management	29,683		518	<u>30,201</u>
				<u>48,301</u>

The following amounts were charged in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Key management connected to trustees:				
Rachel Erwin (wife of a trustee)	17,304		335	17,639
Other members of key management	29,160		504	<u>29,665</u>
				<u>47,304</u>

Rachel Erwin served as church leader and received the above payments for serving in that capacity; these payments are permitted by the charity's governing document.

10 Acting as agent

On occasion the charity receives money on behalf of other charities or individuals, which it banks and then pays out to these charities or individuals. This income is received as agent for these other charities and individuals and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Equipment £	Freehold Land £	Freehold Buildings Church £	Freehold Queensway Hall £	Total 2021 £
Cost or valuation					
At 1 April 2020	33,384	280,000	150,000	75,000	538,384
Additions	939	-	-	-	939
At 31 March 2021	<u>34,323</u>	<u>280,000</u>	<u>150,000</u>	<u>75,000</u>	<u>539,323</u>
Accumulated depreciation					
At 1 April 2020	23,070	-	42,000	42,000	107,070
Charge for the year	2,530	-	3,000	3,000	8,530
At 31 March 2021	<u>25,600</u>	<u>-</u>	<u>45,000</u>	<u>45,000</u>	<u>115,600</u>
Net book value					
At 31 March 2021	<u>8,723</u>	<u>280,000</u>	<u>105,000</u>	<u>30,000</u>	<u>423,723</u>
At 31 March 2020	<u>10,314</u>	<u>280,000</u>	<u>108,000</u>	<u>33,000</u>	<u>431,314</u>

Freehold land and buildings have been brought in to the accounts at directors' valuation in 2011, based on original building or purchase costs. Depreciation is charged to the Property Fund.

12 Debtors

	2021 £	2020 £
Falling due within one year:		
Trade debtors	-	200
Tax recoverable	1,497	-
	<u>1,497</u>	<u>200</u>

13 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	64,323	63,591
Petty cash	278	200
	<u>64,601</u>	<u>63,792</u>

14 Creditors: liabilities falling due within one year

	2021 £	2020 £
Accruals	1,220	1,380
	<u>1,220</u>	<u>1,380</u>

15 Pension commitments

During the year employer's pension contributions totalling £862.92 (2020: £839.28) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
Family Centre	3,289	206	(680)	-	2,815
Youth Work	2,068	-	-	-	2,068
Shine	629	-	(148)	-	481
Open House	2,690	1,153	(1,328)	(600)	1,915
Social & Outreach	275	-	(87)	-	188
Ladies Breakfast	200	-	-	-	200
Pastoral	445	-	(445)	-	-
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	421,000	-	(6,000)	-	415,000
	<u>444,596</u>	<u>1,359</u>	<u>(8,689)</u>	<u>(600)</u>	<u>436,666</u>
<i>General Unrestricted Funds</i>	<u>49,327</u>	<u>85,496</u>	<u>(83,491)</u>	<u>600</u>	<u>51,932</u>
Total Unrestricted Funds	<u>493,923</u>	<u>86,855</u>	<u>(92,180)</u>	<u>-</u>	<u>488,598</u>
<i>Restricted Funds</i>					
Mission fund	3	-	-	-	3
	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
Aggregate of funds	<u>493,926</u>	<u>86,855</u>	<u>(92,180)</u>	<u>-</u>	<u>488,601</u>

The transfers referred to above were made for the following reasons:

- a) Open House to General towards costs

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2021
	£	£	£	£
Fixed assets	8,724	415,000	-	423,723
Debtors	1,497	-	-	1,497
Cash at bank and in hand	42,932	21,666	3	64,601
Current liabilities	(1,220)	-	-	(1,220)
	<u>51,932</u>	<u>436,666</u>	<u>3</u>	<u>488,601</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Family Centre	4,904	2,295	(3,910)	-	3,289
Youth Work	2,082	10	(24)	-	2,068
Shine	590	2,692	(2,653)	-	629
Open House	2,192	6,560	(4,822)	(1,240)	2,690
Social & Outreach	161	347	(233)	-	275
Ladies Breakfast	40	707	(547)	-	200
Pastoral	445	-	-	-	445
Salaries & Utilities	14,000	-	-	-	14,000
Property Fund	<u>427,000</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>	<u>421,000</u>
	<u>451,414</u>	<u>12,611</u>	<u>(18,189)</u>	<u>(1,240)</u>	<u>444,596</u>
<i>General Unrestricted Funds</i>	<u>50,541</u>	<u>94,269</u>	<u>(96,723)</u>	<u>1,240</u>	<u>49,327</u>
Total Unrestricted Funds	<u>501,955</u>	<u>106,880</u>	<u>(114,912)</u>	<u>-</u>	<u>493,923</u>
<i>Restricted Funds</i>					
Mission fund	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
Aggregate of funds	<u>501,958</u>	<u>106,880</u>	<u>(114,910)</u>	<u>-</u>	<u>493,926</u>

QUEENSWAY CHAPEL (MELKSHAM)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	2020
	General funds	Designated funds	funds	
	£	£	£	£
Fixed assets	16,314	415,000	-	431,314
Debtors	200			200
Cash at bank and in hand	34,193	29,596	3	63,792
Current liabilities	(1,380)	-	-	(1,380)
	<u>49,327</u>	<u>444,596</u>	<u>3</u>	<u>493,926</u>

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £21,480 (2020: £26,070) from related parties (which includes trustees, anyone closely connected to them and key management).
- b) In the year ending 31st March 2020, reimbursement totalling £65 was paid to 1 trustee for travel to attend meeting. No such expenses have been paid in this financial year to 31st March 2021. Reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, are not included in this disclosure.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

19 Post Balance Sheet events

None

QUEENSWAY CHAPEL (MELKSHAM)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted Funds - General		Unrestricted Funds - Designated		Restricted Funds		Total Funds	Total Funds
	Note	2021	2020	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	84,832	90,052	-	-	-	670	84,832	90,722
Charitable activities	4	-	41	1,359	12,611	-	630	1,359	13,282
Investments	5	21	69	-	-	-	-	21	69
Other income	6	644	4,107	-	-	-	-	644	4,107
Total income and endowments		85,497	94,269	1,359	12,611	-	1,300	86,855	108,179
EXPENDITURE ON:									
Charitable activities:								-	
Direct Costs	7	70,711	83,773	8,689	18,189	-	-	79,401	101,962
Grants Payable	8	12,779	12,950	-	-	-	1,297	12,779	14,247
Total Expenditure		83,490	96,723	8,689	18,189	-	1,297	92,180	116,209
Net gains/(losses) on investments								-	-
Net income/(expenditure)		2,007	(2,454)	(7,330)	(5,578)	-	3	(5,325)	-
Transfers between funds	16	600	1,240	(600)	(1,240)	-	-	-	-
		2,607	(1,214)	(7,930)	(6,818)	-	3	(5,325)	(8,029)
Net movement in funds		2,607	(1,214)	(7,930)	(6,818)	-	3	(5,325)	(8,029)
Reconciliation of funds:									
Total funds brought forward		49,327	50,541	444,596	451,414	3	-	493,926	501,955
Total funds carried forward	16	51,933	49,327	436,666	444,596	3	3	488,601	493,926

Small rounding differences may appear in these accounts