

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

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**REPORT & ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**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 3<sup>rd</sup> 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.**
- 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:**

- The Family Centre has continued with 2 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 2022**

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 £9,263 and actual unrestricted cash balances at the year-end were £75,102.
- 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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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
<b>Total income and endowments</b>		<b>102,103</b>	<b>-</b>	<b>102,103</b>	<b>86,855</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	81,530	3	81,533	79,401
Grants Payable	8	15,909	-	15,909	12,779
<b>Total expenditure</b>		<b>97,439</b>	<b>3</b>	<b>97,442</b>	<b>92,180</b>
<b>Net gains/(losses) on investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure)</b>		<b>4,664</b>	<b>(3)</b>	<b>4,661</b>	<b>(5,325)</b>
<b>Transfers between funds</b>	16	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>4,664</b>	<b>(3)</b>	<b>4,661</b>	<b>(5,325)</b>
<b>Net movement in funds</b>		<b>4,664</b>	<b>(3)</b>	<b>4,661</b>	<b>(5,325)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		488,598	3	488,601	493,926
<b>Total funds carried forward</b>	16	<b>493,262</b>	<b>-</b>	<b>493,262</b>	<b>488,601</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	414,950	-	414,950	423,723
		<u>414,950</u>	<u>-</u>	<u>414,950</u>	<u>423,723</u>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>	14	1,461	-	1,461	1,220
		<u>1,461</u>	<u>-</u>	<u>1,461</u>	<u>1,220</u>
<b>Net current assets / (liabilities)</b>		<u>78,312</u>	<u>-</u>	<u>78,312</u>	<u>64,878</u>
<b>Total assets less current liabilities</b>		<u>493,262</u>	<u>-</u>	<u>493,262</u>	<u>488,601</u>
<b>TOTAL NET ASSETS</b>		<u>493,262</u>	<u>-</u>	<u>493,262</u>	<u>488,601</u>
<b>FUND BALANCES</b>					
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 £
<b>a Costs incurred directly on specific activities</b>				
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>b Costs incurred on support &amp; administration</b>				
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>
<b>Total expenditure on charitable activities</b>	<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
	£	£
<b>Falling due within one year:</b>		
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
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
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
<b>Total income and endowments</b>		<b>97,007</b>	<b>85,497</b>	<b>5,096</b>	<b>1,359</b>	<b>-</b>	<b>-</b>	<b>102,103</b>	<b>86,855</b>
<b>EXPENDITURE ON:</b>									
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
<b>Total Expenditure</b>		<b>87,843</b>	<b>83,490</b>	<b>9,596</b>	<b>8,689</b>	<b>3</b>	<b>-</b>	<b>97,442</b>	<b>92,180</b>
<b>Net gains/(losses) on investments</b>								-	-
<b>Net income/(expenditure)</b>		<b>9,164</b>	<b>2,007</b>	<b>(4,500)</b>	<b>(7,330)</b>	<b>(3)</b>	<b>-</b>	<b>4,661</b>	<b>(5,325)</b>
<b>Transfers between funds</b>	16	<b>4,335</b>	<b>600</b>	<b>(4,335)</b>	<b>(600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>13,499</b>	<b>2,607</b>	<b>(8,835)</b>	<b>(7,930)</b>	<b>(3)</b>	<b>-</b>	<b>4,661</b>	<b>(5,325)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		51,933	49,327	436,666	444,596	3	3	488,601	493,926
<b>Total funds carried forward</b>	16	<b>65,431</b>	<b>51,933</b>	<b>427,831</b>	<b>436,666</b>	<b>-</b>	<b>3</b>	<b>493,262</b>	<b>488,601</b>

*Differences of £1 may appear due to rounding*