

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**THE POTTERS HOUSE  
CHRISTIAN FELLOWSHIP UK  
PRESTON CHURCH**

**CHARITY REGISTRATION No: 1139195**

Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

# **THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

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## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1139195
<b>DATE OF REGISTRATION</b>	14th September 2010
<b>START OF FINANCIAL YEAR</b>	1st January 2021
<b>END OF FINANCIAL YEAR</b>	31st December 2021
<b>TRUSTEES AT 31ST DECEMBER 2021</b>	Jacob Kaagya Colin McLaren Anton Toussaint (Resigned May 2021)
<b>LEGAL STATUS</b>	Unincorporated Charity
<b>GOVERNING INSTRUMENT</b>	Constitution Adopted 14th September 2010.

### OBJECTS

**(A)** TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN PRESTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHURCH COUNCIL MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY. **(B)** THE RELIEF OF POVERTY AND SICKNESS AND TO RELIEVE THE DISTRESS CAUSED THEREBY REGARDLESS OF NATIONALITY, RELIGIOUS POLITICAL OR OTHER OPINION IN PRESTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHURCH COUNCIL MAY FROM TIME TO TIME THINK FIT.

<b>REGISTERED ADDRESS</b>	The Potters House 1st Floor 21 Garstang Road Preston PR1 1LA
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<b>PRIMARY BANKERS</b>	Barclays Bank Plc. 1 Churchill Place London E14 5HP
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<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
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## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Potters House Christian Fellowship UK Preston Church on the accounts for the year ended 31st December 2021 set out on pages 7 to 15.

### Respective responsibilities of trustees and 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 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 matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith Richards  
Independent Examiners Ltd  
2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF



Date: 28th July, 2022

# **THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

## **TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021**

### **Organisational structure**

The current Board of Trustees constitutes two members and is chaired by Pastor Colin McLaren, who is responsible for the day to day running of the charity.

### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objectives and aims:**

Our continued aim is to promote the Gospel of Jesus Christ primarily in our local community, the adjoining boroughs and supporting missionary workers throughout the world. This being achieved by organising and sending invasion teams both on the international and national scale.

We participate in several activities namely local and International Bible Conferences, Marriage Seminars, Men's Discipleship classes, Revival Meetings, Women's fellowships, Youth meetings, connect groups and visiting speakers from our local branches.

### **Achievement & performance:**

#### **1. Charitable activities**

We continued with a steady growth in church attendance. We measure the success by our percentage of retention and attendance. We have seen several families join our church in the last year which has caused our NexGen children's ministry to grow. Our outreach ministries have begun to pick up after the restrictions of the previous year.

#### **2. Fundraising activities**

The church's financial resources are generated from non-compulsory contributions (offerings/donations) by church members and through claiming gift aid from these donations.

### **Future plans**

As a church we will continue to pursue our goal of bringing great impact, change and influence to our local community and create platforms that benefit the local community. We plan to plant more new churches into the surrounding areas in near future.

We are continuing to save towards the purchasing of our own premises.

### **Financial review**

The trustees consider both church growth and financial operation as satisfactory. Church attendance growth effectively results in the increase in both internal activities and financial expenditure.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

**TRUSTEES REPORT (Continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on, 28th July 2022

Signed on their behalf by Trustee, 

Printed Name: Colin McLaren

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2021 £</b>	<b>TOTAL 2020 £</b>
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations & Legacies	<b>3a</b>	176,524	-	176,524	150,842
Investment Income	<b>3b</b>	42	-	42	67
Other Incoming Resources	<b>3c</b>	2,524	-	2,524	5,871
<b>TOTAL INCOMING RESOURCES</b>		<b>179,090</b>	<b>-</b>	<b>179,090</b>	<b>156,780</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Costs of Charitable Activities	<b>4a</b>	157,801	-	157,801	148,219
Governance Costs	<b>4b</b>	1,308	-	1,308	1,260
<b>TOTAL RESOURCES EXPENDED</b>		<b>159,109</b>	<b>-</b>	<b>159,109</b>	<b>149,479</b>
<b>NET INCOMING/(OUTGOING)</b>		<b>19,981</b>	<b>-</b>	<b>19,981</b>	<b>7,301</b>
Total Funds Brought Forward		77,252	-	77,252	69,951
Transfers Between Funds		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>97,233</b>	<b>-</b>	<b>97,233</b>	<b>77,252</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.


The notes on pages 9 to 15 form part of these financial statements.

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

## BALANCE SHEET AS AT 31ST DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
<b>Fixed Assets</b>					
Tangible Assets	2	10,931	-	10,931	12,903
Investments	7	-	-	-	-
		<b>10,931</b>	<b>-</b>	<b>10,931</b>	<b>12,903</b>
<b>Current Assets</b>					
Debtors & Prepayments	9	-	-	-	559
Cash at Bank and in Hand	8	87,610	-	87,610	65,051
<b>Total Current Assets</b>		<b>87,610</b>	<b>-</b>	<b>87,610</b>	<b>65,609</b>
<b>Creditors:</b> Amounts due within one year	10	1,308	-	1,308	1,260
<b>NET CURRENT ASSETS</b>		86,302	-	86,302	64,349
<b>TOTAL ASSETS</b> less current liabilities		<b>86,302</b>	<b>-</b>	<b>86,302</b>	<b>64,349</b>
Long Term Liabilities	11	-	-	-	-
<b>NET ASSETS</b>		<b>97,233</b>	<b>-</b>	<b>97,233</b>	<b>77,252</b>
<b>Funds of the Charity</b>					
General Funds		97,233	-	97,233	77,252
Designated Funds	5	-	-	-	-
Restricted Funds	6	-	-	-	-
		<b>97,233</b>	<b>-</b>	<b>97,233</b>	<b>77,252</b>

Approved by the Trustees on, 28th July 2022 .....

Signed on their behalf by Trustee,  .....

Printed Name: Colin McLaren



## **THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of Preparation & Assessment of Going Concern**

###### **Basis of Preparation**

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. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

###### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

###### **Incoming Resources**

###### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

###### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

###### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

###### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

###### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

###### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

###### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

###### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

###### **Investment Income**

This is included in the accounts when receivable.

###### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

#### 1. ACCOUNTING POLICIES (Continued)

##### **Expenditure and Liabilities**

###### ***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

###### ***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

###### ***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

###### ***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

###### ***Support Costs***

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

###### ***Fixed Assets***

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

###### ***Investments***

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

###### ***Change of Accounting Policies and Rules and Methods of Valuation.***

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

###### ***Depreciation Expense***

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

General Equipment	25%
Fixtures & Fittings	25%

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**2. TANGIBLE FIXED ASSETS**

		Land & Buildings £	Fixtures & Fittings £	General Equipment £	<b>Total 2021 £</b>
Cost	1-Jan-21	-	30,585	-	30,585
Additions		-	1,672	-	1,672
Cost at	31-Dec-21	-	32,257	-	32,257
Depreciation	1-Jan-21	-	17,682	-	17,682
Charge		-	3,644	-	3,644
Depreciation at	31-Dec-21	-	21,326	-	21,326
Net Book Value	31-Dec-21	-	<b>10,931</b>	-	<b>10,931</b>
Net Book Value	31-Dec-20	-	<b>12,903</b>	-	<b>12,903</b>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:  
31st December 2021: None  
31st December 2020 : None

**3. INCOMING RESOURCES**

<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2021 £</b>	<b>TOTAL 2020 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts & Donations	150,343	-	150,343	127,395
Gift Aid Tax Recovered	26,181	-	26,181	23,447
	<b>176,524</b>	<b>-</b>	<b>176,524</b>	<b>150,842</b>

**b) Investment Income**

Bank Interest	42	-	42	67
	<b>42</b>	<b>-</b>	<b>42</b>	<b>67</b>

**c) Other Incoming Resources**

Sundry Income	2,524	-	2,524	5,871
	<b>2,524</b>	<b>-</b>	<b>2,524</b>	<b>5,871</b>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**4. RESOURCES EXPENDED**

	Unrestricted Funds	Restricted Funds	TOTAL 2021	TOTAL 2020
Note	£	£	£	£
<b>a) Costs of Charitable Activities</b>				
Activities & Events	-	-	-	3,741
Airfares	2,082	-	2,082	3,072
Bank Charges	311	-	311	326
Benevolence	1,983	-	1,983	930
Books & Publications	346	-	346	467
Depreciation Expense	3,644	-	3,644	4,301
Entertainment	2,387	-	2,387	730
Equipment Costs	3,604	-	3,604	5,767
Fellowship Tithes	10,930	-	10,930	14,040
Hall Hire	3,388	-	3,388	3,871
Hotels	6,057	-	6,057	-
Insurance Costs	1,460	-	1,460	1,081
Love Offerings	8,760	-	8,760	9,215
Ministry Expenses	3,776	-	3,776	4,475
Parsonage	13,800	-	13,800	14,395
Printing, Postage & Stationery	1,894	-	1,894	454
Reimbursements	3,590	-	3,590	1,741
Rent & Rates	25,701	-	25,701	12,050
Repairs & Maintenance	2,341	-	2,341	3,707
Revival Expenses	-	-	-	4,375
Staff Costs	37,189	-	37,189	34,904
Subscriptions	1,061	-	1,061	2,187
Sundry Expenses	601	-	601	1,398
Telephone Costs	2,143	-	2,143	1,480
Utility Costs	6,998	-	6,998	6,331
Vehicle Hire	4,674	-	4,674	8,339
Visitation Gifts	25	-	25	545
Website Costs	1,051	-	1,051	1,248
World Evangelism	7,355	-	7,355	1,487
Youth Ministry	650	-	650	1,563
	<b>157,801</b>	<b>-</b>	<b>157,801</b>	<b>148,219</b>
<b>b) Governance Costs</b>				
Independent Examiner's Fee	1,308	-	1,308	1,260
Legal & Professional Fees	-	-	-	-
	<b>1,308</b>	<b>-</b>	<b>1,308</b>	<b>1,260</b>

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

### 5. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial year

### 6. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial year

### 7. INVESTMENTS

The Charity held no investments funds during this or the previous financial year

### 8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Cash at Bank & in Hand	87,610	-	87,610	65,051
	<b>87,610</b>	<b>-</b>	<b>87,610</b>	<b>65,051</b>

### 9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Sundry Debtors	-	-	-	559
	<b>-</b>	<b>-</b>	<b>-</b>	<b>559</b>

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Independent Examiner's Fee	1,308	-	1,308	1,260
Sundry Creditors	-	-	-	-
	<b>1,308</b>	<b>-</b>	<b>1,308</b>	<b>1,260</b>

### 11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.