

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**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

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Independent Examiner's Report to the Trustees
Page 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 14	Notes to the Financial Statements

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1139195
DATE OF REGISTRATION	14th September 2010
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022
TRUSTEES AT 31ST DECEMBER 2022	Jacob Kaagya Colin McLaren
LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	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.

REGISTERED ADDRESS	The Potters House 1st Floor 21 Garstang Road Preston PR1 1LA
PRIMARY BANKERS	Barclays Bank Plc. 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINER	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

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 2022 set out on pages 6 to 14

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: 3 March, 2023

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

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 hosting visiting speakers from our local branches.

Achievement & performance:

1. Charitable activities

The church has continued to grow in members and church attendance has risen. We have seen several new converts begin to volunteer in the church and serve in various capacities.

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 are saving towards the purchasing of our own premises and will launch a building fund to hold these donations. We are currently searching for suitable premises in our local vicinity.

We will also seek to appoint a new trustee to help with the oversight of the charity.

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,³ March, 2023

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
		-		-	
Donations & Legacies	3a	206,631	-	206,631	176,524
Investment Income	3b	123	-	123	42
Other Incoming Resources	3c	3,150	-	3,150	2,524
TOTAL INCOMING RESOURCES		209,905	-	209,905	179,090
RESOURCES EXPENDED					
Cost of Generating Funds					
Costs of Charitable Activities	4a	193,831	-	193,831	157,801
Governance Costs	4b	1,414	-	1,414	1,308
TOTAL RESOURCES EXPENDED		195,245	-	195,245	159,109
NET INCOMING/(OUTGOING)		14,661	-	14,661	19,981
Total Funds Brought Forward		97,233	-	97,233	77,252
Transfers Between Funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		111,894	-	111,894	97,233

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 8 to 14 form part of these financial statements.

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets					
Tangible Assets	2	8,198	-	8,198	10,931
Investments	7	-	-	-	-
		8,198	-	8,198	10,931
Current Assets					
Debtors & Prepayments	9	-	-	-	-
Cash at Bank and in Hand	8	105,004	-	105,004	87,610
Total Current Assets		105,004	-	105,004	87,610
Creditors: Amounts due within one year	10	1,308	-	1,308	1,308
NET CURRENT ASSETS		103,696	-	103,696	86,302
TOTAL ASSETS less current liabilities		103,696	-	103,696	86,302
Long Term Liabilities	11	-	-	-	-
NET ASSETS		111,894	-	111,894	97,233
Funds of the Charity					
General Funds		111,894	-	111,894	97,233
Designated Funds	5	-	-	-	-
Restricted Funds	6	-	-	-	-
		111,894	-	111,894	97,233

Approved by the Trustees on, 3 March, 2023

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 2022

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 2022

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 2022

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	Fixtures & Fittings £	General Equipment £	Total 2022 £
Cost	01-Jan-22	-	32,257	-	32,257
Additions		-	-	-	-
Cost at	31-Dec-22	-	32,257	-	32,257
Depreciation	01-Jan-22	-	21,326	-	21,326
Charge		-	2,733	-	2,733
Depreciation at	31-Dec-22	-	24,059	-	24,059
Net Book Value	31-Dec-22	-	8,198	-	8,198
Net Book Value	31-Dec-21	-	10,931	-	12,903

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st December 2022: None
31st December 2021 : None

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations & Legacies					
Gifts & Donations		175,747	-	175,747	150,343
Gift Aid Tax Recovered		30,884	-	30,884	26,181
		206,631	-	206,631	176,524

b) Investment Income

Bank Interest	123	-	123	42
	123	-	123	42

c) Other Incoming Resources

Sundry Income	3,150	-	3,150	2,524
	3,150	-	3,150	2,524

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

4. RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
Note	£	£	£	£
a) Costs of Charitable Activities				
Activities & Events	7,523	-	7,523	-
Airfares	8,731	-	8,731	2,082
Bank Charges	423	-	423	311
Benevolence	902	-	902	1,983
Books & Publications	142	-	142	346
Depreciation Expense	2,733	-	2,733	3,644
Entertainment	5,593	-	5,593	2,387
Equipment Costs	8,580	-	8,580	3,604
Fellowship Tithes	16,600	-	16,600	10,930
Hall Hire	-	-	-	3,388
Hotels	11,846	-	11,846	6,057
Insurance Costs	1,664	-	1,664	1,460
Love Offerings	20,336	-	20,336	8,760
Ministry Expenses	4,776	-	4,776	3,776
Parsonage	12,073	-	12,073	13,800
Printing, Postage & Stationery	1,031	-	1,031	1,894
Reimbursements	4,332	-	4,332	3,590
Rent & Rates	19,485	-	19,485	25,701
Repairs & Maintenance	7,974	-	7,974	2,341
Revival Expenses	-	-	-	-
Staff Costs	33,992	-	33,992	37,189
Subscriptions	672	-	672	1,061
Sundry Expenses	-	-	-	601
Telephone Costs	1,400	-	1,400	2,143
Utility Costs	7,455	-	7,455	6,998
Vehicle Hire	7,324	-	7,324	4,674
Visitation Gifts	174	-	174	25
Website Costs	1,204	-	1,204	1,051
World Evangelism	6,866	-	6,866	7,355
Youth Ministry	-	-	-	650
	193,831	-	193,831	157,801

b) Governance Costs

Independent Examiner's Fee	1,320	-	1,320	1,308
Legal & Professional Fees	94	-	94	-
	1,414	-	1,414	1,308

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK PRESTON CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

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-22 £	Total 31-Dec-21 £
Cash at Bank & in Hand	105,004	-	105,004	87,610
	105,004	-	105,004	87,610

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Sundry Debtors	-	-	-	-
	-	-	-	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-22 £	Total 31-Dec-21 £
Independent Examiner's Fee	1,308	-	1,308	1,308
Sundry Creditors	-	-	-	-
	1,308	-	1,308	1,308

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.