

# WOODSIDE GREEN CHRISTIAN CENTRE

England & Wales · Charity number 1140110

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2011-01-28

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 40 Penwortham Road  
South Croydon  
CR2 0QS

**Phone** 02086686082

**Email** [info@woodsidegreenc.org.uk](mailto:info@woodsidegreenc.org.uk)

**Website** [www.woodsidegreenc.org.uk](http://www.woodsidegreenc.org.uk)

## Activities

---

**Objects:** (A) TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO AND IN PARTICULAR IN THE SOUTH NORWOOD AND CROYDON LOCALITY AND AT THE DISCRETION OF THE TRUSTEES ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK IN PARTICULAR IN THE SAID SOUTH NORWOOD AND CROYDON AREA AND AT THE DISCRETION OF THE TRUSTEES ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD (C) TO ENGAGE IN SUCH OTHER CHARITABLE ACTIVITIES OF BENEFIT TO THE COMMUNITY IN THE SAID SOUTH NORWOOD AND CROYDON AREA OR ELSEWHERE AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

**Activities:** The charity is a Christian church to: Advance the Christian religion. Relieve persons who are in conditions of need, poverty or distress or who are aged or sick. To engage in such other charitable activities of benefit to the community in South Norwood and Croydon or elsewhere as the Trustees may from time to time think fit. The primary objective of the church is of an evangelical nature.

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

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

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£0	-	-
2023-12-31	£82,788	£76,228	-	-
2022-12-31	£62,724	£77,499	-	-
2021-12-31	£93,509	£54,803	-	-
2020-12-31	£74,819	£60,817	-	-

## Trustees

---

Name	Role	Appointed
Isaac Acheampong		2020-01-01
Melvin George		2020-01-01
STEPHEN HOLMES		

---

**WOODSIDE GREEN CHRISTIAN CENTRE**

England & Wales - Charity number 1140110

---

# Accounts

---

Charity registration number: 1140110

# Woodside Green Christian Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

## Woodside Green Christian Centre

### Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

## Woodside Green Christian Centre

### Reference and Administrative Details

<b>Trustees</b>	Stephen Holmes Gareth Roderick Isaac Acheampong Melvin George
<b>Charity Registration Number</b>	1140110
<b>Principal Office</b>	Hermitage Lane Woodside Green South Norwood London SE25 5HH
<b>Independent Examiner</b>	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
<b>Solicitors</b>	Wellers Law Group Tenison House Tweedy Road Bromley Kent BR1 3NF
<b>Bankers</b>	Bank of Scotland The Mound Edinburgh EH1 1YZ  Barclays Bank PLC 1 Churchill Place London E14 5HP  Royal Bank of Scotland Croydon 117-119 North End Croydon CR0 1TL

## Woodside Green Christian Centre

### Trustees' Report

The Trustees present their report and accounts of the Charity for the year ended 31 December 2023.

#### Structure and Management

The management of the trust remains the same with Gareth Roderick , Stephen Holmes, Melvin George and Isaac Acheampong continued as trustees. The trust is the property holding entity that permits the use of the facilities of Woodside Green Christian Centre. Those facilities were used in the manner directed by the entire leadership team which consisted of two Trustees together with two others.

The trust deed is the governing document, by which in the final analysis, decisions are regulated. The day-to-day business of the church is organised by subdividing the activities of the church and members of the leadership team take responsibility for each area. The Church is financed as to its routine activities by contributions from its members and by hiring out the premises to outside groups. The trustees maintain oversight of the financial affairs so as to be able to hold unrestricted reserves to cover normal expenditure looking forward 3 months. Extraordinary expenditure is dealt with on an ad hoc basis. The Church may be described as an evangelical church. It does not belong to any particular denomination. For the purpose of describing its core values in the trust deed the Evangelical Alliance statement of faith was chosen. The fact remains an appropriate yardstick by which the core values of the church are to be described.

#### Objectives and Activities

The trustees have considered the defined nature of a charity and the public benefit criteria. We are satisfied that we meet those criteria. The objective of the Trust within the Charities Act is the advancement of Religion. The primary objective of the church is of an evangelical nature. That is to say the spread of the Christian gospel in the locality and to assist those in our fellowship and those known to us in practical ways. We support UK and international missionary and relief efforts. We also actively support two children's summer camps organisations. The activities of the church directed to this aim, can be seen from the church website [www.woodsidegreenc.org.uk](http://www.woodsidegreenc.org.uk).

The weekly activities can be summarised in the following way. Sunday, there are three services. A communion service is normally held at 10 o'clock. A service at 11.30am directed to adults. Children's groups from age 4 to late teenager occur at the same time combining together once a month in a Family Service. In the afternoon another church group makes use of the building.

During the week the building is used by a dance club. On Wednesday, morning there is a baby and toddler group and, in the evening, there is a prayer meeting and Bible study. Every other Friday there is a youth group. The Women's group now meet once a quarter. On Saturday other activities take place. In addition to the regular programme other seasonal activities take place. We allow other community groups to use the buildings where possible.

#### Progress this year

The level of attendance and membership is stable but low and this is a concern for the Trustees. Although, there are no restrictions, this seems to be the lasting effect of COVID. There is a desire for the membership and level of attendance to grow. There were not as many outreach events organised as in previous years.

## Woodside Green Christian Centre

### Trustees' Report (continued)

Our energy costs to go up this year as our electricity contract was renewed.

#### Financial Position

At the end of the year, the charity's financial position is healthy. We have managed to significantly pay down the debt on the building and the outstanding mortgage is affordable. All other costs are also being met by the income received.

There is no specific policy in regards reserves. All funds collected for specific purposes (such as giving to missionaries) is paid out to the relevant parties. The rest is used to cover the expenses of the charity. The charity will be able to continue as a going concern.

Most donations continue to be given electronically rather than via cash. Although we still do receive cash donations.

#### Aims for next year

We continue to face maintenance and repair costs, in particular with regard to the roof and other external parts of the building. We expect to cover such costs with the existing income.

To improve how storage is used within the building and make better use of the space we have.

To conduct more outreach events and to see our membership grow.

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Stephen Holmes
	Gareth Roderick
	Isaac Acheampong
	Melvin George

---

## Woodside Green Christian Centre

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

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


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18 October 2024 and signed on its behalf by:

 25/10/2024

.....  
Stephen Holmes  
Trustee

## Woodside Green Christian Centre

### Independent Examiner's Report to the trustees of Woodside Green Christian Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Woodside Green Christian Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Woodside Green Christian Centre as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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 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.



Tim Sullivan FCA  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

Date: 29.10.24

**Woodside Green Christian Centre**

**Statement of Financial Activities for the Year Ended 31 December 2023**

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>							
Donations and legacies	3	47,906	-	47,906	38,672	-	38,672
Investment income	4	359	-	359	52	-	52
Other income	5	34,523	-	34,523	24,000	-	24,000
Total income		<u>82,788</u>	<u>-</u>	<u>82,788</u>	<u>62,724</u>	<u>-</u>	<u>62,724</u>
<b>Expenditure on:</b>							
Charitable activities	6	(76,228)	-	(76,228)	(77,499)	-	(77,499)
Total expenditure		<u>(76,228)</u>	<u>-</u>	<u>(76,228)</u>	<u>(77,499)</u>	<u>-</u>	<u>(77,499)</u>
Net movement in funds		6,560	-	6,560	(14,775)	-	(14,775)
<b>Reconciliation of funds</b>							
Total funds brought forward		890,810	47,298	938,108	905,585	47,298	952,883
Total funds carried forward	15	<u>897,370</u>	<u>47,298</u>	<u>944,668</u>	<u>890,810</u>	<u>47,298</u>	<u>938,108</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 15.

**Woodside Green Christian Centre**  
**(Registration number: 1140110)**  
**Balance Sheet as at 31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	955,415	977,203
<b>Current assets</b>			
Debtors	11	22,440	9,243
Cash at bank and in hand	12	<u>38,632</u>	<u>40,231</u>
		61,072	49,474
<b>Creditors: Amounts falling due within one year</b>	13	<u>(19,584)</u>	<u>(19,722)</u>
<b>Net current assets</b>		<u>41,488</u>	<u>29,752</u>
<b>Total assets less current liabilities</b>		996,903	1,006,955
<b>Creditors: Amounts falling due after more than one year</b>	14	<u>(52,235)</u>	<u>(68,847)</u>
<b>Net assets</b>		<u>944,668</u>	<u>938,108</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		47,298	47,298
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>897,370</u>	<u>890,810</u>
<b>Total funds</b>	15	<u>944,668</u>	<u>938,108</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 18 October 2024 and signed on their behalf by:

 25/10/2024

.....  
 Stephen Holmes  
 Trustee

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Hermitage Lane  
Woodside Green  
SE25 5HH

#### 2 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Woodside Green Christian Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Fixtures, fittings and equipment	20% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**3 Income from donations and legacies**

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	37,994	37,994	38,266
Gift aid reclaimed	9,912	9,912	406
	47,906	47,906	38,672

**4 Investment income**

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	359	359	52
	359	359	52

**5 Other income**

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	34,523	34,523	24,000
	34,523	34,523	24,000

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 6 Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Depreciation of freehold property	21,300	21,300
Depreciation of fixtures and fittings	488	656
Premises costs	30,617	18,644
Insurance	9,143	9,402
Charitable donations	776	1,229
Loan interest	5,310	4,027
Sundries	946	440
Grants to individuals	-	3,815
Grants to institutions	-	2,096
General church activities	712	-
Support costs	6,936	15,890
	76,228	77,499

#### 7 Analysis of support costs

	Total 2023 £	Total 2022 £
Rental property management	3,131	1,593
Repairs and maintenance	1,291	11,527
Independent examiner	2,483	2,574
Bank charges	31	196
	6,936	15,890

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2023	1,282,534	39,472	1,322,006
Disposals	-	(1,176)	(1,176)
At 31 December 2023	1,282,534	38,296	1,320,830
<b>Depreciation</b>			
At 1 January 2023	306,544	38,259	344,803
Charge for the year	21,300	488	21,788
Eliminated on disposals	-	(1,176)	(1,176)
At 31 December 2023	327,844	37,571	365,415
<b>Net book value</b>			
At 31 December 2023	954,690	725	955,415
At 31 December 2022	975,990	1,213	977,203

#### 11 Debtors

	2023 £	2022 £
Prepayments	2,730	-
Other debtors	19,710	9,243
	22,440	9,243

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**12 Cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	£	£
Cash at bank	38,632	40,231

**13 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans	15,000	15,000
Other creditors	2,148	2,148
Accruals	2,436	2,574
	19,584	19,722

**14 Creditors: amounts falling due after one year**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans	52,235	68,847

**15 Funds**

	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
<b>Current Year</b>				
<b>Unrestricted</b>				
<i>General</i>				
General Funds	890,810	82,788	(76,228)	897,370
<b>Restricted</b>				
Building Fund	46,711	-	-	46,711
Support for Christian workers and organisations	587	-	-	587
	47,298	-	-	47,298
<b>Total funds</b>	938,108	82,788	(76,228)	944,668

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Prior Year</b>				
<b>Unrestricted</b>				
<i>General</i>				
General Funds	905,585	62,724	(77,499)	890,810
<b>Restricted</b>				
Building Fund	46,711	-	-	46,711
Support for Christian workers and organisations	587	-	-	587
	<u>47,298</u>	<u>-</u>	<u>-</u>	<u>47,298</u>
<b>Total funds</b>	<u>952,883</u>	<u>62,724</u>	<u>(77,499)</u>	<u>938,108</u>

The specific purposes for which the funds are to be applied are as follows:

Building fund - funds for the construction and fitting out of the new centre.

Support for christian workers and organisations - funds to provide support for these people and organisations in the UK and abroad.

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
<b>Current Year</b>			
Tangible fixed assets	908,704	46,711	955,415
Current assets	60,485	587	61,072
Current liabilities	(19,584)	-	(19,584)
Creditors over 1 year	(52,235)	-	(52,235)
<b>Total net assets</b>	<u>897,370</u>	<u>47,298</u>	<u>944,668</u>

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
<b>Prior Year</b>			
Tangible fixed assets	930,492	46,711	977,203
Current assets	48,887	587	49,474
Current liabilities	(19,722)	-	(19,722)
Creditors over 1 year	<u>(68,847)</u>	<u>-</u>	<u>(68,847)</u>
Total net assets	<u>890,810</u>	<u>47,298</u>	<u>938,108</u>

#### 17 Related party transactions

There were no related party transactions in the year.

**WOODSIDE GREEN CHRISTIAN CENTRE**

England & Wales - Charity number 1140110

---

# Accounts

---

Charity registration number: 1140110

# Woodside Green Christian Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

## Woodside Green Christian Centre

### Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 15

## Woodside Green Christian Centre

### Reference and Administrative Details

<b>Trustees</b>	Stephen Holmes Gareth Roderick Isaac Acheampong Melvin George
<b>Charity Registration Number</b>	1140110
<b>Principal Office</b>	Hermitage Lane Woodside Green South Norwood London SE25 5HH
<b>Independent Examiner</b>	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
<b>Solicitors</b>	Wellers Law Group Tenison House Tweedy Road Bromley Kent BR1 3NF
<b>Bankers</b>	Bank of Scotland The Mound Edinburgh EH1 1YZ  Barclays Bank PLC 1 Churchill Place London E14 5HP  Royal Bank of Scotland Croydon 117-119 North End Croydon CR0 1TL

# Woodside Green Christian Centre

## Trustees' Report

The Trustees present their report and accounts of the Charity for the year ended 31 December 2022.

### Structure and Management

The management of the unincorporated charity remains the same with Gareth Roderick , Stephen Holmes, Melvin George and Isaac Acheampong continued as trustees. The trust is the property holding entity that permits the use of the facilities of Woodside Green Christian Centre. Those facilities were used in the manner directed by the entire leadership team which consisted of three Trustees together with two others. New trustees are decided by the Woodside Green Christian Centre Overseers. They are to be decided in agreement by all with no one person having the entitlement to appoint one or more trustees.

The trust deed is the governing document, by which in the final analysis, decisions are regulated. The day-to-day business of the church is organised by subdividing the activities of the church and members of the leadership team take responsibility for each area. The Church is financed as to its routine activities by contributions from its members and by hiring out the premises to outside groups. The trustees maintain oversight of the financial affairs so as to be able to hold unrestricted reserves to cover normal expenditure looking forward 3 months. Extraordinary expenditure is dealt with on an ad hoc basis. The Church may be described as an evangelical church. It does not belong to any particular denomination. For the purpose of describing its core values in the trust deed the Evangelical Alliance statement of faith was chosen. The fact remains an appropriate yardstick by which the core values of the church are to be described.

### Objectives and Activities

The trustees have considered the defined nature of a charity and the public benefit criteria as set out by the Charity Commission. We are satisfied that we meet those criteria. The objective of the Trust within the Charities Act is the advancement of Religion. The primary objective of the church is of an evangelical nature. That is to say the spread of the Christian gospel in the locality and to assist those in our fellowship and those known to us in practical ways. We support UK and international missionary and relief efforts. We also actively support two children's summer camps organisations. The activities of the church directed to this aim, can be seen from the church website [www.woodsidegreenc.org.uk](http://www.woodsidegreenc.org.uk).

The weekly activities have changed slightly over the past year and can now be summarised in the following way. Sunday, there are three services. A communion service is normally held at 10 o'clock. A service at 11.30am directed to adults. Children's groups from age 4 to late teenager occur at the same time combining together once a month in a Family Service. In the afternoon another church group makes use of the building. During the week the building is used by a dance club. On Tuesday the women's fellowship meets. On Wednesday, morning there is a baby and toddler group and, in the evening, there is a prayer meeting and Bible study. Once a month on a Friday there is a youth group. On Saturday other activities take place. In addition to the regular programme other seasonal activities take place. We allow other community groups to use the buildings where possible.

### Progress this year

The continued drop in membership and lower attendance is a concern for the Trustees. Although, there are no restrictions, this seems to be the lasting effect of COVID. There were more outreach events organised than in previous years and the plan is for this to be the model going forward.

Despite the general cost of energy going up, our energy costs have remained steady in comparison to previous years. We expect our energy costs to go up next year when our contract is up for renewal.

## Woodside Green Christian Centre

### Trustees' Report (continued)

Sadly, we have had several members pass away during the year.

#### Financial Position

At the end of the year, the charity's financial position is healthy. We have managed to significantly pay down the debt on the building and the outstanding mortgage is affordable. All other costs are also being met by the income received.

There is no specific policy in regards reserves. The amount of reserves held at the year end can be found in the balance sheet. All funds collected for specific purposes (such as giving to missionaries) is paid out to the relevant parties. The rest is used to cover the expenses of the charity. The charity will be able to continue as a going concern.

Most donations continue to be given electronically rather than via cash. Although we still do receive cash donations.

#### Aims for next year

We continue to face maintenance and repair costs, in particular with regard to the roof and other external parts of the building. We expect to cover such costs with the existing income.

To improve how storage is used within the building and make better use of the space we have.

To conduct more outreach events and to see our membership grow.

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Stephen Holmes
	Gareth Roderick
	Isaac Acheampong
	Melvin George

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Stephen Holmes  
Trustee

## Woodside Green Christian Centre

### Independent Examiner's Report to the trustees of Woodside Green Christian Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Woodside Green Christian Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Woodside Green Christian Centre as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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 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.

.....  
Kirsty Nicholls FCCA  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

Date:.....

## Woodside Green Christian Centre

### Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>							
Donations and legacies	3	38,672	-	38,672	69,166	100	69,266
Investment income	4	52	-	52	3	-	3
Other income	5	24,000	-	24,000	24,240	-	24,240
Total income		<u>62,724</u>	<u>-</u>	<u>62,724</u>	<u>93,409</u>	<u>100</u>	<u>93,509</u>
<b>Expenditure on:</b>							
Charitable activities	6	(77,499)	-	(77,499)	(54,802)	-	(54,802)
Total expenditure		<u>(77,499)</u>	<u>-</u>	<u>(77,499)</u>	<u>(54,802)</u>	<u>-</u>	<u>(54,802)</u>
Net movement in funds		(14,775)	-	(14,775)	38,607	100	38,707
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>905,585</u>	<u>47,298</u>	<u>952,883</u>	<u>866,978</u>	<u>47,198</u>	<u>914,176</u>
Total funds carried forward	15	<u>890,810</u>	<u>47,298</u>	<u>938,108</u>	<u>905,585</u>	<u>47,298</u>	<u>952,883</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 7 to 15 form an integral part of these financial statements.

**Woodside Green Christian Centre**  
**(Registration number: 1140110)**  
**Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	977,203	999,159
<b>Current assets</b>			
Debtors	11	9,243	5,168
Cash at bank and in hand	12	<u>40,231</u>	<u>52,503</u>
		49,474	57,671
<b>Creditors: Amounts falling due within one year</b>	13	<u>(19,722)</u>	<u>(19,488)</u>
<b>Net current assets</b>		<u>29,752</u>	<u>38,183</u>
<b>Total assets less current liabilities</b>		1,006,955	1,037,342
<b>Creditors: Amounts falling due after more than one year</b>	14	<u>(68,847)</u>	<u>(84,459)</u>
<b>Net assets</b>		<u>938,108</u>	<u>952,883</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		47,298	47,298
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>890,810</u>	<u>905,585</u>
<b>Total funds</b>	15	<u>938,108</u>	<u>952,883</u>

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
 Stephen Holmes  
 Trustee

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Hermitage Lane  
Woodside Green  
SE25 5HH

#### 2 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Woodside Green Christian Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	38,266	38,266	35,320
Legacies	-	-	28,858
Gift aid reclaimed	406	406	5,088
	38,672	38,672	69,266

#### 4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	52	52	3
	52	52	3

#### 5 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Rental income	24,000	24,000	24,240
	24,000	24,000	24,240

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 6 Expenditure on charitable activities

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Depreciation of freehold property	21,300	21,300
Depreciation of fixtures and fittings	656	757
Premises costs	18,644	8,608
Insurance	9,402	9,167
Charitable donations	1,229	295
Loan interest	4,027	4,288
Sundries	440	910
Grants to individuals	3,815	-
Grants to institutions	2,096	-
General church activities	-	733
Support costs	<u>15,890</u>	<u>8,744</u>
	<u><u>77,499</u></u>	<u><u>54,802</u></u>

#### 7 Analysis of support costs

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Rental property management	1,593	5,505
Repairs and maintenance	11,527	-
Staff entertaining (allowable for tax)	-	600
Independent examiner	2,574	2,466
Bank charges	<u>196</u>	<u>173</u>
	<u><u>15,890</u></u>	<u><u>8,744</u></u>

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2022	1,282,534	39,472	1,322,006
At 31 December 2022	<u>1,282,534</u>	<u>39,472</u>	<u>1,322,006</u>
<b>Depreciation</b>			
At 1 January 2022	285,244	37,603	322,847
Charge for the year	<u>21,300</u>	<u>656</u>	<u>21,956</u>
At 31 December 2022	<u>306,544</u>	<u>38,259</u>	<u>344,803</u>
<b>Net book value</b>			
At 31 December 2022	<u>975,990</u>	<u>1,213</u>	<u>977,203</u>
At 31 December 2021	<u>997,290</u>	<u>1,869</u>	<u>999,159</u>

#### 11 Debtors

	2022 £	2021 £
Trade debtors	3,750	-
Prepayments	-	82
Other debtors	<u>5,493</u>	<u>5,086</u>
	<u>9,243</u>	<u>5,168</u>

#### 12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>40,231</u>	<u>52,503</u>

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	15,000	15,000
Other creditors	2,148	-
Accruals	2,574	4,488
	19,722	19,488

#### 14 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	68,847	84,459

#### 15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Current Year</b>				
<b>Unrestricted</b>				
<i>General</i>				
General Funds	905,585	62,724	(77,499)	890,810
<b>Restricted</b>				
Building Fund	46,711	-	-	46,711
Support for Christian workers and organisations	587	-	-	587
	47,298	-	-	47,298
<b>Total funds</b>	952,883	62,724	(77,499)	938,108

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Prior Year</b>				
<b>Unrestricted</b>				
<i>General</i>				
General Funds	866,978	93,409	(54,802)	905,585
<b>Restricted</b>				
Building Fund	46,611	100	-	46,711
Support for Christian workers and organisations	587	-	-	587
	<u>47,198</u>	<u>100</u>	<u>-</u>	<u>47,298</u>
<b>Total funds</b>	<u><u>914,176</u></u>	<u><u>93,509</u></u>	<u><u>(54,802)</u></u>	<u><u>952,883</u></u>

The specific purposes for which the funds are to be applied are as follows:

Building fund - funds for the construction and fitting out of the new centre.

Support for christian workers and organisations - funds to provide support for these people and organisations in the UK and abroad.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2022 £</b>
<b>Current Year</b>			
Tangible fixed assets	930,492	46,711	977,203
Current assets	48,887	587	49,474
Current liabilities	(19,722)	-	(19,722)
Creditors over 1 year	(68,847)	-	(68,847)
Total net assets	<u>890,810</u>	<u>47,298</u>	<u>938,108</u>
<b>Prior Year</b>			
Tangible fixed assets	952,448	46,711	999,159
Current assets	57,084	587	57,671
Current liabilities	(19,488)	-	(19,488)
Creditors over 1 year	(84,459)	-	(84,459)
Total net assets	<u>905,585</u>	<u>47,298</u>	<u>952,883</u>

**WOODSIDE GREEN CHRISTIAN CENTRE**

England & Wales - Charity number 1140110

---

# Accounts

---

Charity registration number: 1140110

# Woodside Green Christian Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Field Sullivan Limited  
70 Royal Hill  
Greenwich  
SE10 8RF

## Woodside Green Christian Centre

### Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

## Woodside Green Christian Centre

### Reference and Administrative Details

<b>Trustees</b>	Stephen Holmes Gareth Roderick Isaac Acheampong Melvin George
<b>Charity Registration Number</b>	1140110
<b>Principal Office</b>	Hermitage Lane Woodside Green South Norwood London SE25 5HH
<b>Auditor</b>	Field Sullivan Limited 70 Royal Hill Greenwich SE10 8RF
<b>Solicitors</b>	Wellers Law Group Tenison House Tweedy Road Bromley Kent BR1 3NF
<b>Bankers</b>	Bank of Scotland The Mound Edinburgh EH1 1YZ  Barclays Bank PLC 1 Churchill Place London E14 5HP  Royal Bank of Scotland Croydon 117-119 North End Croydon CR0 1TL

## Woodside Green Christian Centre

### Trustees' Report

The Trustees present their report and accounts of the Charity for the year ended 31 December 2021.

#### Structure and Management

The management of the trust remains the same with Gareth Roderick , Stephen Holmes, Melvin George and Isaac Acheampong continued as trustees. The trust is the property holding entity that permits the use of the facilities of Woodside Green Christian Centre. Those facilities were used in the manner directed by the entire leadership team which consisted of three Trustees together with two others.

The trust deed is the governing document, by which in the final analysis, decisions are regulated. The day-to-day business of the church is organised by subdividing the activities of the church and members of the leadership team take responsibility for each area. The Church is financed as to its routine activities by contributions from its members and by hiring out the premises to outside groups. The trustees maintain oversight of the financial affairs so as to be able to hold unrestricted reserves to cover normal expenditure looking forward 3 months. Extraordinary expenditure is dealt with on an ad hoc basis. The Church may be described as an evangelical church. It does not belong to any particular denomination. For the purpose of describing its core values in the trust deed the Evangelical Alliance statement of faith was chosen. The fact remains an appropriate yardstick by which the core values of the church are to be described.

#### Objectives and Activities

The trustees have considered the defined nature of a charity and the public benefit criteria. We are satisfied that we meet those criteria. The objective of the Trust within the Charities Act is the advancement of Religion. The primary objective of the church is of an evangelical nature. That is to say the spread of the Christian gospel in the locality and to assist those in our fellowship and those known to us in practical ways. We support UK and international missionary and relief efforts. We also actively support two children's summer camps organisations. The activities of the church directed to this aim, can be seen from the church website [www.woodsidegreencc.org.uk](http://www.woodsidegreencc.org.uk).

The weekly activities have changed slightly over the past year and can now be summarised in the following way. Sunday, there are three services. A communion service is normally held at 10 o'clock. A service at 11.30am directed to adults. Children's groups from age 4 to late teenager occur at the same time combining together once a month in a Family Service. In the afternoon another church group makes use of the building. During the week the building is used by a dance club. On Tuesday the women's fellowship meets. On Wednesday, morning there is a baby and toddler group and, in the evening, there is a prayer meeting and Bible study. Once a month on a Friday there is a youth group. On Saturday other activities take place. In addition to the regular programme other seasonal activities take place. We allow other community groups to use the buildings where possible.

#### Progress this year

The coronavirus had significant impact on the services conducted at the church. The premises were closed for a number of months in accordance with lockdown restrictions. Sunday and Wednesday services were moved online while others were postponed until able to meet in the person. The slimming world and dance club that use the premises during the week also stopped meeting due to the lockdown restrictions. The dance club returned to using the building by the end of the year but the slimming world has not returned.

All services were restarted by the end of the year but we had arranged things a bit differently to before Covid-19. We have seen a drop in membership and attendance when compared with before Covid. This is mainly due to members moving away and new people not joining.

## Woodside Green Christian Centre

### Trustees' Report

#### Financial Position

At the end of the year, the charity's financial position is healthy. We have managed to significantly pay down the debt on the building and the outstanding mortgage is affordable. All other costs are also being met by the income received.

There is no specific policy in regards reserves. All funds collected for specific purposes (such as giving to missionaries) is paid out to the relevant parties. The rest is used to cover the expenses of the charity. The charity will be able to continue as a going concern.

Most donations continue to be given electronically rather than via cash. Although we still do receive cash donations.

#### Aims for next year

We continue to face maintenance and repair costs, in particular with regard to the roof and other external parts of the building. We expect to cover such costs with the existing income.

To improve how storage is used within the building and make better use of the space we have.

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Stephen Holmes
	Gareth Roderick
	Isaac Acheampong
	Melvin George

## Woodside Green Christian Centre

### Trustees' Report

#### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 26/10/22 and signed on its behalf by:



.....  
Stephen Holmes  
Trustee

## Woodside Green Christian Centre

### Independent Examiner's Report to the trustees of Woodside Green Christian Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Woodside Green Christian Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Woodside Green Christian Centre as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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 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.



Timothy Sullivan FCA  
Field Sullivan Limited  
70 Royal Hill  
Greenwich  
SE10 8RF

Date: 26/12/21

**Woodside Green Christian Centre**

**Statement of Financial Activities for the Year Ended 31 December 2021**

	Note	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
<b>Income and Endowments from:</b>							
Donations and legacies	3	69,166	100	69,266	46,100	-	46,100
Investment income	4	3	-	3	6	-	6
Other income	5	24,240	-	24,240	28,713	-	28,713
Total income		93,409	100	93,509	74,819	-	74,819
<b>Expenditure on:</b>							
Charitable activities	6	(54,803)	-	(54,803)	(60,817)	-	(60,817)
Total expenditure		(54,803)	-	(54,803)	(60,817)	-	(60,817)
Net movement in funds		38,606	100	38,706	14,002	-	14,002
<b>Reconciliation of funds</b>							
Total funds brought forward		866,979	47,198	914,177	852,977	47,198	900,175
Total funds carried forward	15	905,585	47,298	952,883	866,979	47,198	914,177

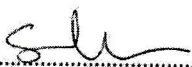
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

**Woodside Green Christian Centre**  
**(Registration number: 1140110)**  
**Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	999,159	996,495
<b>Current assets</b>			
Debtors	11	5,168	7,700
Cash at bank and in hand	12	<u>52,503</u>	<u>29,397</u>
		57,671	37,097
<b>Creditors: Amounts falling due within one year</b>	13	<u>(19,488)</u>	<u>(20,084)</u>
<b>Net current assets</b>		<u>38,183</u>	<u>17,013</u>
<b>Total assets less current liabilities</b>		1,037,342	1,013,508
<b>Creditors: Amounts falling due after more than one year</b>	14	<u>(84,459)</u>	<u>(99,331)</u>
<b>Net assets</b>		<u>952,883</u>	<u>914,177</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		47,298	47,198
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>905,585</u>	<u>866,979</u>
<b>Total funds</b>	15	<u>952,883</u>	<u>914,177</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 26/10/22 and signed on their behalf by:

  
 .....  
 Stephen Holmes  
 Trustee

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Hermitage Lane  
Woodside Green  
SE25 5HH

#### 2 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Woodside Green Christian Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### ***Support costs***

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

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Tangible fixed assets***

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### ***Depreciation and amortisation***

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

**3 Income from donations and legacies**

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	35,320	-	35,320	40,550
Legacies	28,758	100	28,858	-
Gift aid reclaimed	5,088	-	5,088	5,550
	<u>69,166</u>	<u>100</u>	<u>69,266</u>	<u>46,100</u>

**4 Investment income**

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>3</u>	<u>3</u>	<u>6</u>

**5 Other income**

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Rental income	<u>24,240</u>	<u>24,240</u>	<u>28,713</u>

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Depreciation of freehold property	21,300	20,842
Depreciation of fixtures and fittings	757	394
Premises costs	8,608	14,357
Insurance	9,167	8,600
Printing, postage and stationery	-	115
Charitable donations	295	-
Loan interest	4,288	4,883
Sundries	910	508
Legal and professional	-	3,282
Grants to individuals	-	994
Grants to institutions	-	85
General church activities	733	250
Support costs	8,745	6,507
	<u>54,803</u>	<u>60,817</u>

7 Analysis of support costs

	Total 2021 £	Total 2020 £
Governance costs	1	(1)
Rental property management costs	5,505	4,130
Staff entertaining (allowable for tax)	600	-
Independent examiner	2,466	2,274
Bank charges	173	104
	<u>8,745</u>	<u>6,507</u>

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2021	1,259,626	37,659	1,297,285
Additions	22,908	1,813	24,721
At 31 December 2021	1,282,534	39,472	1,322,006
<b>Depreciation</b>			
At 1 January 2021	263,944	36,846	300,790
Charge for the year	21,300	757	22,057
At 31 December 2021	285,244	37,603	322,847
<b>Net book value</b>			
At 31 December 2021	997,290	1,869	999,159
At 31 December 2020	995,682	813	996,495

#### 11 Debtors

	2021 £	2020 £
Prepayments	82	2,150
Other debtors	5,086	5,550
	5,168	7,700

#### 12 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	52,503	29,397

Woodside Green Christian Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	15,000	15,000
Trade creditors	-	1,752
Accruals	4,488	3,332
	<u>19,488</u>	<u>20,084</u>

14 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans	<u>84,459</u>	<u>99,331</u>

15 Funds

Current year (2021)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	866,979	64,651	(54,802)	876,828
<b>Restricted</b>				
Building Fund	46,611	-	-	46,611
Support for Christian workers and organisations	587	-	-	587
	<u>47,198</u>	<u>-</u>	<u>-</u>	<u>47,198</u>
<b>Total funds</b>	<u>914,177</u>	<u>64,651</u>	<u>(54,802)</u>	<u>924,026</u>

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

Prior year (2020)

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	852,977	74,819	(60,818)	866,978
<b>Restricted</b>				
Building Fund	46,611	-	-	46,611
Support for Christian workers and organisations	587	-	-	587
	<u>47,198</u>	<u>-</u>	<u>-</u>	<u>47,198</u>
<b>Total funds</b>	<u>900,175</u>	<u>74,819</u>	<u>(60,818)</u>	<u>914,176</u>

The specific purposes for which the funds are to be applied are as follows:

Building fund - funds for the construction and fitting out of the new centre.

Support for christian workers and organisations - funds to provide support for these people and organisations in the UK and abroad.

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

**16 Analysis of net assets between funds**

**Current year (2021)**

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	952,548	46,611	999,159
Current assets	57,084	587	57,671
Current liabilities	(19,488)	-	(19,488)
Creditors over 1 year	(84,459)	-	(84,459)
Total net assets	<u>905,685</u>	<u>47,198</u>	<u>952,883</u>

**Prior year (2020)**

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	949,884	46,611	996,495
Current assets	36,510	587	37,097
Current liabilities	(20,084)	-	(20,084)
Creditors over 1 year	(99,331)	-	(99,331)
Total net assets	<u>866,979</u>	<u>47,198</u>	<u>914,177</u>

**17 Covid**

During the year the charity's activities have been adversely affected by the outbreak of COVID 19. As a result the charity has had to temporarily close its main building, with some services moving online and others stopping altogether. They were able to reopen the premises by the end of 2021

**WOODSIDE GREEN CHRISTIAN CENTRE**

England & Wales - Charity number 1140110

---

# Accounts

---

Charity registration number: 1140110

# Woodside Green Christian Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2020

---

Field Sullivan Limited  
70 Royal Hill  
Greenwich  
SE10 8RF

## Woodside Green Christian Centre

### Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

## Woodside Green Christian Centre

### Reference and Administrative Details

<b>Trustees</b>	Stephen Holmes Gareth Roderick Isaac Acheampong Melvin George
<b>Principal Office</b>	Hermitage Lane Woodside Green South Norwood London SE25 5HH
<b>Charity Registration Number</b>	1140110
<b>Solicitors</b>	Wellers Law Group Tenison House Tweedy Road Bromley Kent BR1 3NF
<b>Bankers</b>	Bank of Scotland The Mound Edinburgh EH1 1YZ  Barclays Bank PLC 1 Churchill Place London E14 5HP  Royal Bank of Scotland Croydon 117-119 North End Croydon CR0 1TL
<b>Auditor</b>	Field Sullivan Limited 70 Royal Hill Greenwich SE10 8RF

## **Woodside Green Christian Centre**

### **Trustees' Report**

The Trustees present their report and accounts of the Charity for the year ended 31 December 2020.

#### **Structure and Management**

The management of the trust remains the same with Gareth Roderick , Stephen Holmes, Melvin George and Isaac Acheampong continued as trustees. The trust is the property holding entity that permits the use of the facilities of Woodside Green Christian Centre. Those facilities were used in the manner directed by the entire leadership team which consisted of three Trustees together with two others.

The trust deed is the governing document, by which in the final analysis, decisions are regulated. The day-to-day business of the church is organised by subdividing the activities of the church and members of the leadership team take responsibility for each area. The Church is financed as to its routine activities by contributions from its members and by hiring out the premises to outside groups. The trustees maintain oversight of the financial affairs so as to be able to hold unrestricted reserves to cover normal expenditure looking forward 3 months. Extraordinary expenditure is dealt with on an ad hoc basis. The Church may be described as an evangelical church. It does not belong to any particular denomination. For the purpose of describing its core values in the trust deed the Evangelical Alliance statement of faith was chosen. The fact remains an appropriate yardstick by which the core values of the church are to be described.

#### **Objectives and Activities**

The trustees have considered the defined nature of a charity and the public benefit criteria. We are satisfied that we meet those criteria. The objective of the Trust within the Charities Act is the advancement of Religion. The primary objective of the church is of an evangelical nature. That is to say the spread of the Christian gospel in the locality and to assist those in our fellowship and those known to us in practical ways. We support UK and international missionary and relief efforts. We also actively support two children's summer camps organisations. The activities of the church directed to this aim, can be seen from the church website [www.woodsidegreenc.org.uk](http://www.woodsidegreenc.org.uk).

The weekly activities can be summarised in the following way. Sunday, there are three services. A communion service is normally held at 10 o'clock. A service at midday directed to adults. Children's groups from age 4 to late teenager occur at the same time combining together once a month in a Family Service. In the afternoon another church group makes use of the building.

During the week the building is used by a slimming club and by a dance club. On Tuesday the women's fellowship meets. On Thursday there is a prayer meeting and Bible study. On Friday there is a youth group. On Saturday other activities take place. In addition to the regular programme other seasonal activities take place. We allow other community groups to use the buildings where possible.

#### **Progress this year**

The church as able to celebrate 10 years in its current premises in February 2020. The coronavirus had significant impact on the services conducted at the church. The premises were closed for a number of months in accordance with lockdown restrictions. Sunday and Wednesday services were moved online while others were postponed until able to meet in the person. The slimming word and dance club that use the premises during the week also stopped meeting due to the lockdown restrictions.

## **Woodside Green Christian Centre**

### **Trustees' Report**

#### **Financial Position**

At the end of the year, the charity's financial position is healthy. We have managed to significantly pay down the debt on the building and the outstanding mortgage is affordable. All other costs are also being met by the income received.

There is no specific policy in regards reserves. All funds collected for specific purposes (such as giving to missionaries) is paid out to the relevant parties. The rest is used to cover the expenses of the charity. The charity will be able to continue as a going concern.

One change is that most of the donations are now given electronically rather than in cash although a significant amount is donated in this way.

#### **Aims for next year**

We continue to face maintenance and repair costs, in particular with regard to the roof and other external parts of the building. We expect to cover such costs with the existing income.

#### **Covid-19**

We hope to fully restart all services again when restrictions allow meeting in person. All precautions will be taken in order to limit the spread of Covid-19.

#### **Trustees**

Stephen Holmes

Gareth Roderick

Isaac Acheampong (appointed 1 January 2020)

Melvin George (appointed 1 January 2020)

## Woodside Green Christian Centre

### Trustees' Report

#### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 30 September 2021 and signed on its behalf by:



.....  
Stephen Holmes  
Trustee

## Woodside Green Christian Centre

### Independent Examiner's Report to the trustees of Woodside Green Christian Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Woodside Green Christian Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Woodside Green Christian Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Woodside Green Christian Centre as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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 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.



Timothy Sullivan FCA  
Field Sullivan Limited  
70 Royal Hill  
Greenwich  
SE10 8RF

Date: 11/10/21

**Woodside Green Christian Centre**

**Statement of Financial Activities for the Year Ended 31 December 2020**

	Note	Unrestricted £	Restricted £	Total 2020 £	Unrestricted £	Restricted £	Total 2019 £
<b>Income and Endowments from:</b>							
Donations and legacies	3	46,100	-	46,100	40,269	-	40,269
Investment income	4	6	-	6	10	-	10
Other income	5	<u>28,713</u>	-	<u>28,713</u>	<u>26,430</u>	-	<u>26,430</u>
Total income		<u>74,819</u>	-	<u>74,819</u>	<u>66,709</u>	-	<u>66,709</u>
<b>Expenditure on:</b>							
Charitable activities	6	<u>(60,817)</u>	-	<u>(60,817)</u>	<u>(92,416)</u>	-	<u>(92,416)</u>
Total expenditure		<u>(60,817)</u>	-	<u>(60,817)</u>	<u>(92,416)</u>	-	<u>(92,416)</u>
Net movement in funds		14,002	-	14,002	(25,707)	-	(25,707)
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>852,977</u>	<u>47,198</u>	<u>900,175</u>	<u>878,684</u>	<u>47,198</u>	<u>925,882</u>
Total funds carried forward	14	<u>866,979</u>	<u>47,198</u>	<u>914,177</u>	<u>852,977</u>	<u>47,198</u>	<u>900,175</u>

All of the charity's activities derive from continuing operations during the above two periods.

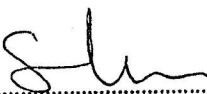
The funds breakdown for 2019 is shown in note 14.

The notes on pages 8 to 16 form an integral part of these financial statements.

**Woodside Green Christian Centre**  
**(Registration number: 1140110)**  
**Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	9	996,495	1,017,732
<b>Current assets</b>			
Debtors	10	7,700	7,629
Cash at bank and in hand	11	<u>29,397</u>	<u>14,207</u>
		37,097	21,836
<b>Creditors: Amounts falling due within one year</b>	12	<u>(20,084)</u>	<u>(25,785)</u>
<b>Net current assets/(liabilities)</b>		<u>17,013</u>	<u>(3,949)</u>
<b>Total assets less current liabilities</b>		1,013,508	1,013,783
<b>Creditors: Amounts falling due after more than one year</b>	13	<u>(99,331)</u>	<u>(113,608)</u>
<b>Net assets</b>		<u>914,177</u>	<u>900,175</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		47,198	47,198
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>866,979</u>	<u>852,977</u>
<b>Total funds</b>	14	<u>914,177</u>	<u>900,175</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 30 September 2021 and signed on their behalf by:

  
 .....  
 Stephen Holmes  
 Trustee

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:  
Hermitage Lane  
Woodside Green  
SE25 5HH

These financial statements were authorised for issue by the trustees on 30 September 2021.

#### 2 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Woodside Green Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The financial statements have been prepared on a going concern basis, which assumes that the charity will be able to meet its debts as they fall due. However, during the year the charity made a surplus of £14,002 (2019: loss of £25,707), and at the end of the year the charity had net current assets of 17,013 (2019: net current liabilities of £3,949). The charity has sufficient income from rents to meet the mortgage payments which is their most significant liability and the trustees only agree to building works being undertaken when they have sufficient funds.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**3 Income from donations and legacies**

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations from individuals	40,550	40,550	34,791
Gift aid reclaimed	<u>5,550</u>	<u>5,550</u>	<u>5,478</u>
	<u>46,100</u>	<u>46,100</u>	<u>40,269</u>

**4 Investment income**

	Unrestricted funds General £	Total 2020, £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>6</u>	<u>6</u>	<u>10</u>

**5 Other income**

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Rental income	<u>28,713</u>	<u>28,713</u>	<u>26,430</u>

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 6 Expenditure on charitable activities

	Total 2020 £	Total 2019 £
Rental property management costs	4,130	7,723
Depreciation of freehold property	20,842	20,842
Depreciation of fixtures and fittings	394	394
Premises costs	14,356	34,599
Insurance	8,601	8,576
Computer software and maintenance costs	-	782
Printing, postage and stationery	115	130
Charitable donations	-	75
Independent examiner	2,274	2,208
Bank charges	104	83
Loan interest	4,883	5,439
Sundries	508	640
Legal and professional	3,282	1,771
Grants to individuals	994	4,542
Grants to institutions	85	2,752
General church activities	250	1,860
Governance costs	(1)	-
	<u>60,817</u>	<u>92,416</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**9 Tangible fixed assets**

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2020	<u>1,399,093</u>	<u>37,659</u>	<u>1,436,752</u>
At 31 December 2020	<u>1,399,093</u>	<u>37,659</u>	<u>1,436,752</u>
<b>Depreciation</b>			
At 1 January 2020	382,569	36,452	419,021
Charge for the year	<u>20,842</u>	<u>394</u>	<u>21,236</u>
At 31 December 2020	<u>403,411</u>	<u>36,846</u>	<u>440,257</u>
<b>Net book value</b>			
At 31 December 2020	<u>995,682</u>	<u>813</u>	<u>996,495</u>
At 31 December 2019	<u>1,016,524</u>	<u>1,207</u>	<u>1,017,731</u>

**10 Debtors**

	2020 £	2019 £
Prepayments	2,150	2,152
Other debtors	<u>5,550</u>	<u>5,477</u>
	<u>7,700</u>	<u>7,629</u>

**11 Cash and cash equivalents**

	2020 £	2019 £
Cash at bank	<u>29,397</u>	<u>14,207</u>

**12 Creditors: amounts falling due within one year**

	2020 £	2019 £
Bank loans	15,000	15,000
Trade creditors	1,752	-
Other creditors	-	6,911
Accruals	<u>3,332</u>	<u>3,874</u>
	<u>20,084</u>	<u>25,785</u>

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**13 Creditors: amounts falling due after one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>99,331</u>	<u>113,608</u>

**14 Funds**

**Current year (2020)**

	<b>Balance at 1 January 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>				
<i>General</i>				
General Funds	852,977	74,819	(60,818)	866,978
<b>Restricted</b>				
Building Fund	46,611	-	-	46,611
Support for Christian workers and organisations	<u>587</u>	<u>-</u>	<u>-</u>	<u>587</u>
	<u>47,198</u>	<u>-</u>	<u>-</u>	<u>47,198</u>
<b>Total funds</b>	<u>900,175</u>	<u>74,819</u>	<u>(60,818)</u>	<u>914,176</u>

**Woodside Green Christian Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**Prior year (2019)**

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
<b>Unrestricted</b>				
<i>General</i>				
General Funds	878,685	66,709	(92,416)	852,978
<b>Restricted</b>				
Building Fund	46,611	-	-	46,611
Support for Christian workers and organisations	587	-	-	587
	<u>47,198</u>	<u>-</u>	<u>-</u>	<u>47,198</u>
<b>Total funds</b>	<u>925,883</u>	<u>66,709</u>	<u>(92,416)</u>	<u>900,176</u>

The specific purposes for which the funds are to be applied are as follows:

Building fund - funds for the construction and fitting out of the new centre.

Support for christian workers and organisations - funds to provide support for these people and organisations in the UK and abroad.

## Woodside Green Christian Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 15 Analysis of net assets between funds

##### Current year (2020)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	949,884	46,611	996,495
Current assets	36,510	587	37,097
Current liabilities	(20,084)	-	(20,084)
Creditors over 1 year	(99,331)	-	(99,331)
Total net assets	<u>866,979</u>	<u>47,198</u>	<u>914,177</u>

##### Prior year (2019)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	971,121	46,611	1,017,732
Current assets	21,249	587	21,836
Current liabilities	(25,785)	-	(25,785)
Creditors over 1 year	(113,608)	-	(113,608)
Total net assets	<u>852,977</u>	<u>47,198</u>	<u>900,175</u>

#### 16 Covid

During the year the charity's activities have been adversely affected by the outbreak of COVID 19. As a result the church has had to close the building, suspending in person worship services and hiring out the building. The services moved online and we are confident that it will continue its activities once the outbreak has been contained.

## Letter of representation

11 November 2021

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your audit of the charity's financial statements for the period ended 31 December 2020.

- 1 We acknowledge, as trustees, who are also directors for the purposes of company law, our collective responsibility under the Companies Act 2006 for presenting financial statements, which give a true and fair view and confirm that we have approved the financial statements for the year ended 31 December 2020. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and management meetings, have been made available to you.
- 2 We confirm that the charity is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland).
- 3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operate.
- 4 All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources. There were no endowments and restricted income grants and donations received during the period.
- 5 Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments, that need to be provided for or disclosed in the financial statements.
- 6 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except as disclosed in the notes to the financial statements.
- 7 We confirm that we have notified you of all related party relationships and transactions that the charity has entered into with those related parties during the period of which we are aware. Other than those disclosed in the financial statements, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.

- 8 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or volunteers who have significant roles in internal control, or those working for the charity where this could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
- 9 We have disclosed all known or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards. We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's governing document which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities have come to our notice.
- 10 We have reviewed the affairs of the charity and confirm that no income or gains are subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for.
- 11 The financial statements of the charity have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
- 12 There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto, other than already disclosed in the notes. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note there to, we will advise you accordingly.
- 13 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.
- 14 We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware. We confirm that no transactions or arrangements occurred in the period for which we needed Charity Commission approval.
- 15 We confirm that we have been notified by you that no unadjusted or only clearly trivial errors were identified during the examination.
- 16 We confirm we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- 17 We confirm that there were no rent arrears or advances on the flats at 31 December 2020.

- 18 We confirm that the property still held within the accounts will have a market value of more than £995,682.
- 19 We confirm that the balance on Santander Youth bank account at 31 December 2020 was £275.
- 20 We confirm that the cash held at year end was £987.
- 21 We confirm that £6,910 held as a loan from Mrs M Pryke in previous periods was gifted to the charity in the year and was correctly recognised as income.

Yours faithfully

A handwritten signature in black ink, appearing to be 'S Holmes', with a long horizontal flourish extending to the right.

Stephen Holmes  
Signed on behalf of the board of trustees