

**REGISTERED CHARITY NUMBER 1147432**

**ST. ANDREW'S CHURCH, BENTLEY**

**31ST DECEMBER 2022**

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## **ST. ANDREW'S CHURCH, BENTLEY**

### **TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities published in 2005.

### **REFERENCE AND ADMINISTRATION DETAILS**

Registered Charity Number **1147432**

Principle Address: 329 Wolverhampton Road West  
Willenhall  
West Midlands WV13 2RL

Date of registration: 24th May 2012

#### **Trustees are as stated below:**

##### **Church Council**

Bishop Paul Hunt  
Mr Edward Critch  
Mrs June Critch  
Reverend Mark Spiers  
Mrs Eva Wildman  
Mrs Margaret Thorley  
Mrs Deanne Yarnall

##### **Churchwardens**

Miss Elizabeth Garratt  
Mr Daniel Booth

##### **Delegates**

Mr Matthew Spiers  
Reverend Henry Birtley (appointed 23 March 2023)

##### **Alternate Delegate**

Mrs Denise Birtley (appointed 23 March 2023)

Governing document: Constitution adopted 20th February 2012

Company Bankers: HSBC Bank Plc  
Market Place  
Willenhall  
West Midlands  
WV13 2AA

Independent examiner: Christopher Hession C.A.  
BK Plus Limited  
Azzurri House  
Walsall Road  
Aldridge  
WS9 0RB

**ST. ANDREW'S CHURCH, BENTLEY  
TRUSTEES' ANNUAL REPORT (CONTINUED)  
OBJECTIVES AND ACTIVITIES**

St. Andrew's Church is committed to the advancement of the Christian faith in union with and according to the principles and practices of the Free Church of England, otherwise called the Reformed Episcopal Church contained within the Declaration of Principles as stated in Schedule 1.

In planning our activities for the year, St. Andrew's Church have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community through:

- Worship and prayer,
- Encouraging faith commitment,
- Assisting adherents to develop Christian virtues and helping to conduct themselves in a socially responsible way in wider society,
- Maintaining communion with all Christian Churches,
- Contribution to the spiritual and moral education of children and young people by organising Sunday schools and similar groups (including uniformed organisations affiliated to national bodies),
- Holding prayer meetings, lectures and special services to mark Christian festivals and civic occasions,
- Arranging functions, open days, meals and entertainment to which members of the general public are invited,
- Providing comfort to elderly, housebound, sick and bereaved people,
- Providing and distributing literature along with maintaining a website to enlighten others about the Christian faith.

To facilitate this work, it is important that we maintain the fabric of St. Andrew's Church.

**ACHIEVEMENTS AND PERFORMANCE**

**Church statistics**

62	(2021 – 70)	Memberships
72	(2021 – 65)	Communion Services
667	(2021 – 581)	Communicated
9	(2021 – 4)	Baptisms
1	(2021 – 0)	Confirmations
26	(2021 – 42)	Funerals
4	(2021 – 4)	Ashes
2	(2021 – 0)	Weddings
0	(2021 – 1)	Vows renewed

**GOING CONCERN**

The trustees continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis.

At the time of approving the financial statements they have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the Trustees annual report.

**ST. ANDREW'S CHURCH, BENTLEY**

**TRUSTEES' ANNUAL REPORT (CONTINUED)**

**OBJECTIVES AND ACTIVITIES (CONTINUED)**

**RESERVES POLICY**

The Trustees have reviewed the reserves of charity. Their review included a consideration of the nature of the income and expenditure streams, the requirement to match variable income with fixed commitments and a consideration of the nature of the reserves. As a result of this review, it was concluded that in order to allow the charity to be managed efficiently and to ensure sufficient reserves were available to provide uninterrupted services, a unrestricted income fund equivalent to at least 20% of the charity's management and administration expenses should be maintained. In addition, amounts are to be set aside, out of this fund, in order to ensure funds are available for specific expenditure envisaged in the next financial year as appropriate.

**REVIEW OF ACTIVITIES AND FINANCIAL POSITION**

The total income, including investment income of £25 (2021 - £1), was £77,706 (2021 - £79,631).

The total resources expended, were £86,929 (2021 - £79,924).

The statement of financial activities, which is shown on page 7 of the accounts, summarises the charity's incoming resources and how their resources have been expended.


An analysis of the charity's incoming resources are shown on pages 10 and 11 of the accounts.

An analysis of the charity's resources expended are shown on pages 11, 12 and 13 of the accounts.

The charity's total reserves at 31st December 2022 are £382,005 (2021 - £391,228), being a surplus of unrestricted income funds of £376,691 (2021 - £385,914) and a surplus of restricted capital funds of £5,314 (2021 - £5,314).

**DECLARATION**

The trustees' declare that they have approved the Trustees' Report above.



Signed on behalf of the Charity's trustees

Bishop P.N. Hunt

Date: 19-9-23

**ST. ANDREW'S CHURCH, BENTLEY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF ST. ANDREW'S CHURCH, BENTLEY**

I report to the Trustees on my examination of the financial statements of St. Andrew's Church for the year ended 31st December 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the financial statements.


Having satisfied myself that the financial statements of the charity are not required to be audited under Section 145 of the Charities Act 2011 (the 2011 Act) and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under 145 of the Charities Act 2011. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. the accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the Charities Act; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



.....  
Christopher Hession C.A. (Independent Examiner)

BK Plus Limited

Azzurri House,

Walsall Road, Aldridge WS9 0RB

Date: 19-9-23

**ST. ANDREW'S CHURCH, BENTLEY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	2022 Restricted funds £	Total £	2021 Total Funds £
<b>INCOMING RESOURCES</b>					
Receipts from donors	2	31,762	-	31,762	37,646
Activities for generating funds	3	15,339	-	15,339	10,545
Income from church activities	4	18,803	-	18,803	15,745
Other income	5	11,777	-	11,777	15,694
		<u>77,681</u>	<u>-</u>	<u>77,681</u>	<u>79,630</u>
<b>INVESTMENT INCOME</b>	6	25	-	25	1
<b>TOTAL INCOMING RESOURCES</b>		<u>77,706</u>	<u>-</u>	<u>77,706</u>	<u>79,631</u>
<b>RESOURCES EXPENDED</b>					
Costs attributed to generating funds	7	14,536	-	14,536	10,623
Cost attributed to church activities	8	7,622	-	7,622	8,865
Management and administration expenses	9	64,771	-	64,771	60,436
		<u>86,929</u>	<u>-</u>	<u>86,929</u>	<u>79,924</u>
<b>INTEREST PAYABLE</b>	10	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<u>86,929</u>	<u>-</u>	<u>86,929</u>	<u>79,924</u>
<b>NET SURPLUS (DEFICIT) RESOURCES EXPENDED FOR THE YEAR</b>		(9,223)	-	(9,223)	(293)
<b>TOTAL FUNDS BROUGHT FORWARD AT 31ST DECEMBER 2021</b>		<u>385,914</u>	<u>5,314</u>	<u>391,228</u>	<u>391,521</u>
<b>TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER 2022</b>	13	<u>376,691</u>	<u>5,314</u>	<u>382,005</u>	<u>391,228</u>


**ST. ANDREW'S CHURCH, BENTLEY**

**BALANCE SHEET**

**31ST DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	11		350,000		350,000
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		39,045		54,687	
<b>CREDITORS – Amount falling due within one year</b>	12	7,040		13,459	
<b>NET CURRENT ASSETS</b>			32,005		41,228
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			382,005		391,228
<b>RESERVES</b>	13		382,005		391,228

The accounts on pages 7 to 14 were approved by the Board of Trustees' on 19-7-23 and signed on its behalf by:-

  
 .....  
 Trustee – Bishop P.N. Hunt



**1. ACCOUNTING POLICIES**

**Accounting convention**

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102).

**Tangible fixed assets**

On transition to FRS102 a previous valuation of the freehold land and building was taken as the deemed cost and this value has been used in the accounts.

The freehold land and building will continue to be shown at this value and not depreciated.

A depreciation charge and related accumulated depreciation balance would not be material as the freehold land and building has a long remaining useful life.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

All incoming resources are disclosed gross, without deduction of related expenditure.

**Resources expended**

Expenditure is accounted for on a receipts basis and includes direct charitable expenditure, which relates to the furtherance of the charity's objects, together with management and administration expenditure, which is of a general nature.

**Allocations and apportionment of costs**

All direct charitable expenditure is allocated to relevant projects run throughout the year.

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

The trustees continue to evaluate the charity's ability to continue to operate on an ongoing and foreseeable basis. At the time of approving the financial statements they have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the Trustees' Annual Report.

**ST. ANDREW'S CHURCH, BENTLEY**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

<b>2. RECEIPTS FROM DONORS</b>	<b>Unrestricted funds £</b>	<b>2022 Restricted funds £</b>	<b>Total £</b>	<b>2021 Total Funds £</b>
Collections	21,345	-	21,345	24,161
Donations and in memory	1,698	-	1,698	5,585
Newsletter donations	-	-	-	-
Gift Aid Claim	8,719	-	8,719	7,900
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	31,762	-	31,762	37,646
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>				
Flowers fund	526	-	526	13
Less means more	-	-	-	70
Harvest auction	424	-	424	327
Summer fayre	700	-	700	-
Christmas fayre	700	-	700	730
Social events	495	-	495	-
Community group	12,494	-	12,494	9,405
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	15,339	-	15,339	10,545
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. INCOME FROM CHURCH ACTIVITIES</b>				
Youth club subscriptions	-	-	-	-
Community hire	9,100	-	9,100	5,838
Weddings and funerals	3,068	-	3,068	7,640
Luncheons	4,140	-	4,140	2,053
Friendship club subscriptions	-	-	-	-
Coffee and chat	425	-	425	214
Helping Hand	1,075	-	1,075	-
Jubilee donations	535	-	535	-
Ukraine appeal	460	-	460	-
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	18,803	-	18,803	15,745
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**ST. ANDREW'S CHURCH, BENTLEY**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

<b>5. OTHER INCOME</b>	<b>Unrestricted Funds £</b>	<b>2022 Restricted Funds £</b>	<b>Total £</b>	<b>2021 Total Funds £</b>
Stipend Fund Rebate	-	-	-	-
Income into office	2,500	-	2,500	-
General Fund payment	565	-	565	2,500
SD payments	850	-	850	1,734
SD repayments	-	-	-	584
ND payments	-	-	-	750
YB Editor	715	-	715	-
Bishop John's Books	-	-	-	45
DBS Checks	96	-	96	24
FCECT repayment	1,591	-	1,591	2,161
General Fd repayment	-	-	-	153
FCE Badges	-	-	-	534
HMF Grant	300	-	300	600
St Jude's, Walsall	2,012	-	2,012	1,013
Home Mission Fund repayment	3,092	-	3,092	-
Energy refund	56	-	56	-
Covid-19 Job Retention Scheme	-	-	-	5,596
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	11,777	-	11,777	15,694
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<b>6. INVESTMENT INCOME</b>				
Bank interest received	25	-	25	1
	<hr/>	<hr/>	<hr/>	<hr/>
<b>7. COSTS ATTRIBUTED TO ACTIVITIES GENERATING FUNDS</b>				
Sweets	-	-	-	-
Flowers	726	-	726	245
Christmas meal and day	-	-	-	-
Fayre/Harvest/Choir	-	-	-	-
Community group	13,810	-	13,810	10,378
Easter invites	-	-	-	-
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	14,536	-	14,536	10,623
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**ST. ANDREW'S CHURCH, BENTLEY****NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2022**

8. COSTS ATTRIBUTED TO FURTHERANCE OF CHURCH ACTIVITIES	Unrestricted funds	2022 Restricted funds	Total	2021 Total funds
	£	£	£	£
Youth club	-	-	-	-
Luncheon club: -				
Food	3,363	-	3,363	1,538
Hall hire	-	-	-	-
Missionary	580	-	580	115
Organists	490	-	490	-
Funeral costs	1,120	-	1,120	3,960
Communion wine	141	-	141	152
Queen's Jubilee	775	-	775	-
Church hospitality	672	-	672	-
Helping Hands	481	-	481	3,100
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	7,622	-	7,622	8,865
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**ST. ANDREW'S CHURCH, BENTLEY**
**NOTES TO THE ACCOUNTS (Continued)**
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

9. MANAGEMENT AND ADMINISTRATION EXPENSES	Unrestricted funds £	2022 Restricted funds £	Total £	2021 Total funds £
Stipend and National Insurance	23,048	-	23,048	21,086
Clergy benevolent fund	320	-	320	320
Stipend fund	-	-	-	-
Water rates	509	-	509	744
Rates	1,143	-	1,143	1,226
Insurance	1,817	-	1,817	1,520
Light and heat	3,845	-	3,845	4,097
Telephone	706	-	706	808
Bank charges	227	-	227	20
Printing, postage and stationery: -				
Photocopier lease	830	-	830	872
Postage & Stationery	180	-	180	275
Sundries: -				
General	1,644	-	1,644	1,005
Photocopying	746	-	746	785
Books, aids and music	170	-	170	120
Copyright licence	169	-	169	336
Gifts	2,083	-	2,083	-
Dial-up-service	-	-	-	80
Repairs and maintenance: -				
Window cleaning	260	-	260	200
Church Maintenance	2,395	-	2,395	3,308
Church house	-	-	-	2,070
Fire protection	99	-	99	312
Harlesden organ tuning	-	-	-	187
Garden	1,034	-	1,034	755
Corner plot	-	-	-	1,854
Bin collection	303	-	303	291
Messy church	295	-	295	184
New sound equipment	6,915	-	6,915	-
Minibus Insurance/Lease/MOT	1,752	-	1,752	1,749
Diocesan costs: -				
Denomination and general secretary	3,943	-	3,943	5,269
Denomination quotas etc.	2,552	-	2,552	2,150
Southern diocese costs	2,759	-	2,759	1,788
Central Trust costs	2,773	-	2,773	1,972
Accounts	1,320	-	1,320	470
St Jude's Walsall	934	-	934	4,583
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	64,771	-	64,771	60,436
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**ST. ANDREW'S CHURCH, BENTLEY**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**10. INTEREST PAYABLE**

Interest payable on loan from the denomination

-	-	-	-
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**11. TANGIBLE FIXED ASSETS**

**COST OR VALUATION**

At 31st December 2021 and at 31st December 2022

<b>Freehold Land and Buildings £</b>	<b>Total £</b>
350,000	350,000
<u>          </u>	<u>          </u>

A previous valuation of St. Andrew's Church freehold land and building, of £350,000, has been taken to represent the deemed cost of the property and this value has been included in the accounts.

**12. CREDITORS DUE AFTER ONE YEAR**

Monies owed to Bishop P.N. Hunt  
Monies owed to others

<b>2022 £</b>	<b>2021 £</b>
1,486	-
5,554	13,459
<u>          </u>	<u>          </u>
7,040	13,459
<u>          </u>	<u>          </u>

**13. RESERVES**

Restricted capital funds  
Unrestricted income surplus funds

<b>2022 £</b>	<b>2021 £</b>
5,314	5,314
376,691	385,914
<u>          </u>	<u>          </u>
382,005	391,228
<u>          </u>	<u>          </u>

**TOTAL FUNDS**