

REGISTERED CHARITY NUMBER 1147432

ST. ANDREW'S CHURCH, BENTLEY

31ST DECEMBER 2023

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ST. ANDREW'S CHURCH, BENTLEY**TRUSTEES' ANNUAL REPORT****FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023. 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 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	(2022 – 62)	Memberships
72	(2022 – 72)	Communion Services
770	(2022 – 667)	Communicated
6	(2022 – 9)	Baptisms
0	(2022 – 1)	Confirmations
28	(2022 – 26)	Funerals
5	(2022 – 4)	Ashes
4	(2022 – 2)	Weddings
0	(2022 – 0)	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 £245 (2022 - £25), was £111,156 (2022 - £77,706).

The total resources expended, were £126,678 (2022 - £86,929).

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 2023 are £366,483 (2022 - £382,005), being a surplus of unrestricted income funds of £361,169 (2022 - £376,691) and a surplus of restricted capital funds of £5,314 (2022 - £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: 1-7-24

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 2023.

RESPONSIBILITIES AND BASIS OF REPORT

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

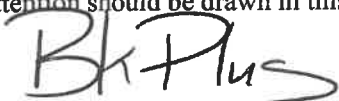
Having satisfied myself that the financial statements of the charity are not required to be audited under Section 145 of the Charities Act 2011 (the 2011 Act) and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under 145 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: 16.10.24


ST. ANDREW'S CHURCH, BENTLEY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	2023 Restricted funds £	Total £	2022 Total Funds £
INCOMING RESOURCES					
Receipts from donors	2	47,815	-	47,815	31,762
Activities for generating funds	3	5,569	-	5,569	15,339
Income from church activities	4	23,002	-	23,002	18,803
Other income	5	34,525	-	34,525	11,777
		<u>110,911</u>	<u>-</u>	<u>110,911</u>	<u>77,681</u>
INVESTMENT INCOME	6	245	-	245	25
TOTAL INCOMING RESOURCES		<u>111,156</u>	<u>-</u>	<u>111,156</u>	<u>77,706</u>
RESOURCES EXPENDED					
Costs attributed to generating funds	7	2,452	-	2,452	14,536
Cost attributed to church activities	8	11,297	-	11,297	7,622
Management and administration expenses	9	112,929	-	112,929	64,771
		<u>126,678</u>	<u>-</u>	<u>126,678</u>	<u>86,929</u>
INTEREST PAYABLE	10	-	-	-	-
TOTAL RESOURCES EXPENDED		<u>126,678</u>	<u>-</u>	<u>126,678</u>	<u>86,929</u>
NET SURPLUS (DEFICIT) RESOURCES EXPENDED FOR THE YEAR		<u>(15,522)</u>	<u>-</u>	<u>(15,522)</u>	<u>(9,223)</u>
TOTAL FUNDS BROUGHT FORWARD AT 31ST DECEMBER 2022		<u>376,691</u>	<u>5,314</u>	<u>382,005</u>	<u>391,228</u>
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER 2023	13	<u>361,169</u>	<u>5,314</u>	<u>366,483</u>	<u>382,005</u>

ST. ANDREW'S CHURCH, BENTLEY**BALANCE SHEET****31ST DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		350,000		350,000
CURRENT ASSETS					
Cash at bank and in hand		22,745		39,045	
CREDITORS – Amount falling due within one year	12	6,262		7,040	
NET CURRENT ASSETS			16,483		32,005
TOTAL ASSETS LESS CURRENT LIABILITIES			366,483		382,005
RESERVES	13		366,483		382,005

The accounts on pages 7 to 14 were approved by the Board of Trustees' on 1-7-24 and signed on its behalf by:-

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.....
Trustee – Bishop P.N. Hunt

ST. ANDREW'S CHURCH, BENTLEY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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 2023

2. RECEIPTS FROM DONORS	Unrestricted funds	2023		2022 Total Funds
		Restricted funds	Total	
	£	£	£	£
Collections	23,811	-	23,811	21,345
Donations and in memory	6,550	-	6,550	1,698
Newsletter donations	-	-	-	-
Gift Aid Claim	17,454	-	17,454	8,719
	47,815	-	47,815	31,762
3. ACTIVITIES FOR GENERATING FUNDS				
Flowers fund	752	-	752	526
Spring fun day	950	-	950	-
Harvest auction	440	-	440	424
Summer fayre	1,184	-	1,184	700
Christmas fayre	1,080	-	1,080	700
Social events	523	-	523	495
Community group	640	-	640	12,494
	5,569	-	5,569	15,339
4. INCOME FROM CHURCH ACTIVITIES				
Youth club subscriptions	-	-	-	-
Community hire	9,354	-	9,354	9,100
Weddings and funerals	7,960	-	7,960	3,068
Luncheons	3,843	-	3,843	4,140
Christmas meal	608	-	608	-
Coffee and chat	417	-	417	425
Helping Hand	250	-	250	1,075
Jubilee/coronation donations	570	-	570	535
Ukraine appeal	-	-	-	460
	23,002	-	23,002	18,803

ST. ANDREW'S CHURCH, BENTLEY**NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2023****5. OTHER INCOME**

	Unrestricted Funds £	2023 Restricted Funds £	Total £	2022 Total Funds £
Insurance claim	4,315	-	4,315	-
Income into office	2,082	-	2,082	2,500
General Fund payment	2,476	-	2,476	565
SD payments	2,761	-	2,761	850
Denom publications	243	-	243	-
Bishops' support fund	360	-	360	-
YB Editor	-	-	-	715
Bishop John's Books	92	-	92	-
DBS Checks	228	-	228	96
FCECT repayment	2,773	-	2,773	1,591
Wall grants and donations	15,180	-	15,180	-
FCE hoods/badges	237	-	237	-
HMF Grant	300	-	300	300
St Jude's, Walsall	1,676	-	1,676	2,012
Home Mission Fund repayment	-	-	-	3,092
Energy refund	-	-	-	56
Memorial sticks	59	-	59	-
TWiGG	500	-	500	-
Office general fund	1,136	-	1,136	-
Refunds	107	-	107	-
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	34,525	-	34,525	11,777
	<hr/>	<hr/>	<hr/>	<hr/>

6. INVESTMENT INCOME

Bank interest received	245	-	245	25
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7. COSTS ATTRIBUTED TO ACTIVITIES GENERATING FUNDS

Sweets	-	-	-	-
Flowers	860	-	860	726
Social events	240	-	240	-
Fayre/Harvest/Choir	-	-	-	-
Community group	1,159	-	1,159	13,810
Easter	193	-	193	-
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	2,452	-	2,452	14,536
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ST. ANDREW'S CHURCH, BENTLEY

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST DECEMBER 2023

8. COSTS ATTRIBUTED TO FURTHERENCE OF CHURCH ACTIVITIES	Unrestricted	2023 Restricted	Total	2022 Total
	funds £	funds £	£	funds £
Youth club	-	-	-	-
Luncheon club: -				
Food	3,602	-	3,602	3,363
Hall hire	-	-	-	-
Missionary	2,034	-	2,034	580
Organists	-	-	-	490
Funeral costs	4,565	-	4,565	1,120
Communion wine	182	-	182	141
King's coronation/Queen's jubilee	603	-	603	775
Church hospitality	311	-	311	672
Helping Hands	-	-	-	481
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	11,297	-	11,297	7,622
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ST. ANDREW'S CHURCH, BENTLEY

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST DECEMBER 2023

9. MANAGEMENT AND ADMINISTRATION EXPENSES

	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total funds £
Stipend and National Insurance	25,327	-	25,327	23,048
Clergy benevolent fund	320	-	320	320
Stipend fund	-	-	-	-
Water rates	435	-	435	509
Rates	1,314	-	1,314	1,143
Insurance	1,877	-	1,877	1,817
Light and heat	8,904	-	8,904	3,845
Telephone	952	-	952	706
Bank charges	175	-	175	227
Printing, postage and stationery: -				
Photocopier lease	708	-	708	830
Postage & Stationery	220	-	220	180
Sundries: -				
General	2,220	-	2,220	1,644
Photocopying	646	-	646	746
Books, aids and music	301	-	301	170
Copyright licence	181	-	181	169
Gifts	222	-	222	2,083
TWiGG	132	-	132	-
Repairs and maintenance: -				
Window cleaning	375	-	375	260
Church Maintenance	260	-	260	2,395
Church and house items	995	-	995	-
Church wall	39,868	-	39,868	-
Fire protection	264	-	264	99
Harlesden organ tuning	-	-	-	-
Garden	590	-	590	1,034
Lychgate	7,662	-	7,662	-
Bin collection	330	-	330	303
Messy church	155	-	155	295
New sound equipment	-	-	-	6,915
Hymnal Plus	2,883	-	2,883	-
Minibus Insurance/Lease/MOT	1,649	-	1,649	1,752
Diocesan costs: -				
Denomination and general secretary	5,126	-	5,126	3,943
Denomination quotas etc.	2,548	-	2,548	2,552
Southern diocese costs	2,764	-	2,764	2,759
Central Trust costs	2,493	-	2,493	2,773
Accounts	-	-	-	1,320
St Jude's Walsall	1,033	-	1,033	934
	112,929	-	112,929	64,771

ST. ANDREW'S CHURCH, BENTLEY**NOTES TO THE ACCOUNTS (Continued)****FOR THE YEAR ENDED 31ST DECEMBER 2023****10. INTEREST PAYABLE**

Interest payable on loan from the denomination

11. TANGIBLE FIXED ASSETS**COST OR VALUATION**

At 31st December 2022 and at 31st December 2023

Freehold Land and Buildings £	Total £
350,000	350,000

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

2023 £	2022 £
103	1,486
6,159	5,554
6,262	7,040

13. RESERVES

Restricted capital funds
Unrestricted income surplus funds

2023 £	2022 £
5,314	5,314
361,169	376,691

TOTAL FUNDS

366,483	382,005
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