

# THREE MILE CROSS CHURCH

England & Wales · Charity number 1148192

## Details

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**Other names** THREE MILE CROSS CHURCH CENTRE

**Status** Registered

**Legal form** Charitable company

**Company number** [08073659](#)

**Registered** 2012-07-18

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

## Contact

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**Address** Three Mile Cross Church  
Mitford Close  
Three Mile Cross  
Reading  
RG7 1HF

**Phone** 01189884508

**Email** [office@tmc-church.org.uk](mailto:office@tmc-church.org.uk)

**Website** [www.tmc-church.org.uk](http://www.tmc-church.org.uk)

## Activities

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**Objects:** THE CHARITABLE PURPOSES OF THE CHARITY ARE TO ADVANCE THE CHRISTIAN FAITH THROUGH THE USE OF THREE MILE CROSS CHURCH CENTRE (OR ANY OTHER PREMISES AND FACILITIES PROVIDED BY THE CHARITY) AND THE PROVISION AND FACILITATION OF CHRISTIAN MISSION, WORSHIP AND OTHER ACTIVITIES.

**Activities:** The Charitable purposes of the charity are to advance the Christian Faith through the use of three Mile Cross Church and the provision and facilitation of Christian Mission, Worship and other activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Reading

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£125,999	£116,696	-	-
2023-12-31	£76,470	£106,751	-	-
2022-12-31	£104,436	£112,764	-	-
2021-12-31	£93,430	£106,431	-	-
2020-12-31	£100,517	£113,571	-	-

## Trustees

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Name	Role	Appointed
David John Walker		2021-11-23
Pastor Deon Esterhuizen		2017-01-01
Robert John Wheeler		2021-11-23
Rudolf Johannes Esterhuizen		2013-05-08

**THREE MILE CROSS CHURCH**

England & Wales - Charity number 1148192

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# Accounts

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Registered Company Number 08073659

Registered Charity Number 1148192

**Three Mile Cross Church**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

Three Mile Cross Church  
Basingstoke Road  
Reading  
Berkshire  
RG7 1HF

# Three Mile Cross Church

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## Three Mile Cross Church

### General Information

#### **Trustees**

Rev. Deon Esterhuizen  
Rudolf J Esterhuizen  
Robert Wheeler  
David Walker

#### **Bankers**

Barclays Bank Plc	Lloyds Bank PLC
Leicester	25 Gresham Street, London
LE87 2BB	EC2V 7HN
(to July '24)	(from July '24)

#### **Independent Examiner**

Rachel Eden, FCMA  
Holy Brook Associates Ltd  
Curious Lounge, Tudor Road  
Reading  
RG1 1NH

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in December 2019. The trustees have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance by the Charity Commission in respect of public benefit.

#### Reference and Administrative details

Registered company number: 8073659 (England and Wales)  
Registered Charity number: 1148192  
Registered Office: Three Mile Cross Church  
Basingstoke Road  
Three Mile Cross  
Reading  
RG7 1HF

**Trustees:** Rudolf Esterhuizen  
Rev. Deon Esterhuizen  
Robert Wheeler, (Chair)  
David Walker

#### Structure, Governance and Management

##### ***Governing document:***

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### ***Recruitment and appointment of new trustees:***

The trustees where possible should be a church member. In addition to the senior minister, Trustees may include two elder appointed trustees.

In accordance with charity law, further trustees may be appointed. Trustees are appointed on the basis that they accept the constitution and Basis of Faith.

In addition, trustees are also appointed from church members with professional experience and leadership skills, in areas such as finance, law, HR, facilities management, etc.

Trustees shall serve a one year term of office from their appointment at the annual church meeting until the next annual church meeting. There are no limits on the number of terms that may be served. Elder appointed Trustees have no fixed term. Trusteeship termination is detailed in the Articles of Association.

##### ***Buildings:***

The building Three Mile Cross Church, together with the freehold, are the property of the charitable company.

##### ***Volunteers:***

Volunteers are an essential part of church life, with most activities being supported by volunteers.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2024 (*continued*)

#### **Mission and Vision**

The charity's mission is to propagate the Christian faith and to spread the Gospel of Jesus Christ as revealed through the Holy Scriptures and by all means of communication whether visual, verbal or written through the use of Three Mile Cross Church or any other premises and facilities provided by the charity. Further details are in the Basis of Faith and Fellowship clause 2.1 to 6; which is regarded as the governing document.

When planning our activities for the year, the Trustees 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 ordinary people to live out their faith through:

Worship and prayer; learning about The Gospel; developing their knowledge and trust in God.  
Provision of pastoral care for those in the congregation and the local community.  
Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Three Mile Cross Church. The income and costs associated with the above are detailed in note 4 to the financial statements.

#### **Achievements and Performance**

Three Mile Cross Church (TMCC) trustees are dedicated to co-operate with the church elders and promoting the whole vision and mission of the church, pastoral, evangelistic, social and spiritual. The team has continued to grow in faith and knowledge and continue to operate efficiently.

We continue to welcome new families into our church and we have seen growth with new faces coming along and making TMCC their home church.

TMCC offers a range of services and prayer meetings during the week not only to the church community but to the local and wider community. Continued development and maintenance of the IT systems ensures the availability of sermons and prayer meetings online for those unable to attend and to associates further afield. We continue to see regular attendees online throughout the year making use of the valuable livestream service.

The Praise and Worship group has continued to develop and is regarded as an important integral part of any meeting. The Sunday evening service continues to grow and is a more reflective and sharing service.

Evangelistic opportunities have continued with outreach to the local area as our outreach team continue to make inroads into the local community.

The continuation of the benevolent fund has proved beneficial to members and non-members. We continue to support on our premises The Vine Christian School as part of the vision, it is open for attendance from any sector and encourage local parents to view and continues to be highly successful.

The building complex has also been used for other Christian groups for water baptism services, secular meetings and events including electoral voting.

We also continue to support associates in Israel and in the UK wherever possible. This includes regular food donations to Barnabas Aid through the food.gives program.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2024 *(continued)***

#### **Achievements and Performance *(continued)***

The trust has overseen major events in organising a church residential which is a financial commitment risk and a step of faith. However, the event was fully funded, and we made a small surplus. Two other events were arranged with over 80 people attending. This did not impact the finances of the church but both were very well attended and good feedback was given.

The church also increased its security by installing a new alarm system and has improved the management of keys. All holders have a code to get in and the trustees have overall visibility.

The Health and Safety process was approved as part of the school Ofsted review and further areas of improvements have been identified.

We continue to build our fellowship and prepare for a busy year ahead.

The charity holds reserves to cover day to day expenditure and for contingency as outlined in the funds section below

#### **Investment Policy**

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, with the exception of the Designated Fund, are held in cash. Funds not immediately required are held on deposit.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2024 (*continued*)

#### Funds

The Unrestricted Fund includes cash and other current assets that are not immediately available for the charity to use. As the charity is dependent upon its regular offerings, together with tax reclaimed on Gift Aid donations, to fund ongoing ministries, the trustees consider that the element of Unrestricted funds that were available for immediate use to be £39,617 (2023: £37,940). The policy on funds and reserves is reviewed annually.

#### Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:

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Trustee - Deon Esterhuizen

Date:



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**Independent examiner's report on  
the accounts**

**Section A Independent Examiner's Report**

**Report to the trustees/directors/members of** Three Mile Cross Church

**On accounts for the year ended** 31/12/2024

<b>Charity no.:</b>	1148192	<b>Company no.:</b>	08073659
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**Set out on pages** 10 - 18

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2024.

**Responsibilities and basis of report** As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (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.

**Signed:** *Rachel Tyler*

**Date:**

**Name:** Rachel Eden

**Relevant professional qualification(s) or body (if any):** FCMA (Fellow of the Chartered Institute of Management Accountants)

**Address:** Curious Lounge, Pinnacle Building  
Tudor Road  
RG1 1NH

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Three Mile Cross Church

Statement of Financial Activities  
For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2024 £	Total 2023 £
INCOME AND EXPENDITURE						
<b>Income from:</b>						
Donations	3	96,779	9,179	-	105,958	58,690
Interest receivable		207	-	-	207	255
Charitable activities	4	8,913	10,921	-	19,834	17,526
Total		105,899	20,099	-	125,999	76,470
					-	-
<b>Expenditure on:</b>						
Charitable activities	5	96,383	19,175	-	115,558	105,671
Governance costs	6	1,138	-	-	1,138	1,080
Total		97,521	19,175	-	116,696	106,751
					(4,625)	
Net Movement of funds before depreciation		8,379	924	-	9,303	(30,281)
Depreciation		1,407	-	3,218	4,625	4,625
Transfer between funds		-	-	-	-	-
Funding of Capital purchases		-	-	-	-	-
Net Movement of funds		6,972	924	(3,218)	4,678	(34,906)
Funds b/fwd 1 January 2024		34,940	798,796	24,757	858,493	893,398
<b>Funds carried forward at 31 December 2024</b>		<b>41,912</b>	<b>799,720</b>	<b>21,539</b>	<b>863,171</b>	<b>858,493</b>
		-	0	-	1	

## Three Mile Cross Church

### Balance Sheet as at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	13		793,021		797,646
<b>Current Assets</b>					
Debtors	14	3,165		3,165	
Cash at Bank and in hand		68,088		58,761	
		71,253		61,927	
<b>Liabilities falling due within one year</b>					
Creditors	15	1,104		1,080	
<b>Net current assets</b>			70,149		60,847
<b>Net Assets</b>			863,170		858,493
<b>Funds</b>					
Unrestricted Fund	16		39,617		37,940
Restricted Fund	16		798,796		798,796
Designated Fund	16		24,757		24,757
			863,170		858,493

For the financial year ended 31 December 2024, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees on

and signed on their behalf by

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Trustee - Rev. Deon Esterhuizen

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a) Basis of preparation**

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 Companies Act 2006.

Three Mile Cross Church 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 note(s).

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and concluded that no restatements are required.

##### **c) Preparation of the accounts on a going concern basis**

The trustees are of the view that on the basis of existing reserves and continued stable levels of donations the charity is a going concern.

##### **d) Income**

Voluntary income, including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### **e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of church members is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 1 Accounting Policies (continued)

##### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities includes the expenditure associated with the maintenance of the church, pastoral team and gifts to missions.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### i) Tangible fixed assets

The assets transferred at 1 January 2013 from Three Mile Cross Church Centre have been included at cost. It is not the policy of the charity to seek a revaluation of the property. Individual assets or building project expenses over £500 are capitalised at cost. No depreciation is charged on freehold land or buildings. Other tangible fixed assets are depreciated on a straight line basis over the five years. Fully depreciated assets are written off.

##### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Three Mile Cross Church

### Notes to the Accounts for the year ended 31 December 2024

#### 2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3 Income from donations

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2024 £	Total 2023 £
Offerings and Donations	79,783	7,576	-	87,359	78,554
Return of restricted funds (land)					
Gift Aid Tax Refunded	16,996	1,603	-	18,599	11,071
	96,779	9,179	-	105,958	89,625

Trustees and their related parties have made unconditional donations to the charity in the year. Such donations are a mix of regular donations where the donor is recorded by the charity for gift-aid purposes, and some are spontaneous cash gifts where only the gift and not the donor is recorded by the charity.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The current trustees have decided to repurpose the restricted fund (known as the building fund) to better align with ongoing requirements of the church. Each known donor has been contacted and, for a limited time, their wishes for the donation honoured. This amount is the first donation refunded and refunds documented in the 2022 and 2023 accounts. Any claim of gift aid has also been refunded to HMRC.

#### 4 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2024 £	Total 2023 £
Church retreat/conference	-	10,921	-	10,921	8,826
Venue hire	1,480	-	-	1,480	900
Building Services	7,392	-	-	7,392	7,800
Social activities	42				
	8,913	10,921	-	19,792	17,526

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2024

5 Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2024 £	Total 2023 £
Salaries, National Insurance, Pension	39,533	-	-	39,533	41,493
Staff Training	1,357	-	-	1,357	862
Church gifts -Benevolent fund	150	-	-	150	654
Gifts to other ministries	-	6,607	-	6,607	2,292
Church camp/retreat	-	9,680	-	9,680	9,796
Utilities	9,816	-	-	9,816	11,860
Insurance and Fire testing	3,463	-	-	3,463	3,395
Printing, postage and stationery	-	-	-	-	15
IT/Website/Streaming	1,498	-	-	1,498	1,504
Sundry	737	-	-	737	118
Rent	22,602	-	-	22,602	21,402
Bank charges	652	-	-	652	581
Licences and Subscriptions	1,556	-	-	1,556	248
Gifts	-	-	-	-	-
Ministry books, tapes, Sunday School	285	-	-	285	745
Repairs and maintenance/Waste	5,717	-	-	5,717	2,999
Refreshments, Kitchen & cleaning supplies	5,037	-	-	5,037	4,316
Vehicle costs	-	-	-	-	11
Equipment	3,754	1,330	-	5,084	675
Events and Outreach	225	1,559	-	1,784	2,685
Petty Cash	-	-	-	-	20
	96,383	19,175	-	115,558	105,671
				(0)	

6 Governance costs

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2024 £	Total 2023 £
Legal and professional	1,138	-	-	1,138	1,080
	1,138	-	-	1,138	1,080

7 Net income/(expenditure) for the year

This is stated after charging:	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2024 £	Total 2023 £
Depreciation	1407		3,218	4,625	4,625

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 8 Summary of total expenditure

	Gifts £	Staff costs £	Other costs £	Total 2024 £	Total 2023 £
Direct church expenditure	6,757	39,533	69,269	115,558	105,671
	<u>6,757</u>	<u>39,533</u>	<u>69,269</u>	<u>115,558</u>	<u>105,671</u>

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Total 2024 £	Total 2023 £
Salaries and wages	34,596	38,156
Payroll services	524	524
Employers NI	-	-
Pension costs	2,814	2,814
	<u>37,934</u>	<u>41,493</u>

No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

No Trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity, comprise the trustees and the office staff.

Total employee benefits of the key management personnel of the Trust were **37,410** (2023 **40,970**)

#### 10 Staff Numbers

The average monthly head count was 2 staff (2023: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Ministry	1	1
Governance		1
Other	-	-
	<u>1</u>	<u>2</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Tangible fixed assets

	Freehold Land & Buildings £	Equipment £	Mini Bus £	Total £
<b>Cost</b>				
As at 1st January 2024	788,276	89,950	14,570	892,796
Additions in the year	-	-	-	-
As at 31st December 2024	<b>788,276</b>	<b>89,950</b>	<b>14,570</b>	<b>892,796</b>
<b>Depreciation</b>				
As at 1st January 2024	-	80,580	14,570	95,150
Charge for the year	-	4,625	-	4,625
As at 31st December 2024	-	<b>85,205</b>	<b>14,570</b>	<b>99,775</b>
<b>Net book value</b>				
As at 31st December 2024	<b>788,276</b>	<b>4,745</b>	<b>0</b>	<b>793,021</b>
As at 31 December 2023	788,276	13,545	-	801,821
	-	-	-	-

#### 14 Debtors and prepayments

	2024 £	2023 £
Gift Aid tax recoverable	690	690
Prepayments	-	-
Rent Deposit	2,475	2,475
	<b>3,165</b>	<b>3,165</b>

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2024

15 Liabilities falling due within one year

	2024 £	2023 £
Missionary commitments	-	-
Accrued expenses	1,104	1,080
	<u>1,104</u>	<u>1,080</u>

16 Analysis of charitable funds

	Brought Forward £	Income £	Expenditure £	Capital purchase	Inter-fund Transfers £	Deprecia- tion £	Carried Forward at 31.12.24 £
<b>Restricted Fund</b>							
Property	786,683	-	-	-	-	-	786,683
Other	4,785	7,849	(6,607)	-	-	-	6,027
	-	-	-	-	-	-	-
Outreach	7,328	-	(1,559)	-	-	-	5,769
Church retreat	-	10,921	(9,680)	-	-	-	1,241
Equipment	0	1,330	(1,330)	-	-	-	0
	-	-	-	-	-	-	-
	<u>798,796</u>	<u>20,099</u>	<u>(19,175)</u>	-	-	-	<u>799,720</u>
<b>Unrestricted fund</b>							
General	34,940	105,899	(97,521)	-	-	(1,407)	41,912
	<u>34,940</u>	<u>105,899</u>	<u>(97,521)</u>	-	-	<u>(1,407)</u>	<u>41,912</u>
<b>Designated fund (unrestricted)</b>							
Capital equipment	3,218	-	-	-	-	(3,218)	-
Building Improvement	21,539	-	-	-	-	-	21,539
	<u>24,757</u>	-	-	-	-	<u>(3,218)</u>	<u>21,539</u>
<b>Total Funds</b>	<u>858,493</u>	<u>125,999</u>	<u>(116,696)</u>	-	-	<u>(4,625)</u>	<u>863,171</u>
	0	0	0	0	0	0	0

**THREE MILE CROSS CHURCH**

England & Wales - Charity number 1148192

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# Accounts

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Registered Company Number 08073659

Registered Charity Number 1148192

**Three Mile Cross Church**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

Three Mile Cross Church  
Basingstoke Road  
Reading  
Berkshire  
RG7 1HF

## Three Mile Cross Church

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## **Three Mile Cross Church**

### **General Information**

#### **Trustees**

Rev. Deon Esterhuizen

Rudolf J Esterhuizen

Robert Wheeler

David Walker

Stephen Riley (resigned October 2023)

#### **Bankers**

Barclays Bank Plc

Leicester

LE87 2BB

#### **Independent Examiner**

Rachel Eden, ACMA

Holy Brook Associates Ltd

Curious Lounge, Tudor Road

Reading

RG1 1NH

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in December 2019. The trustees have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance by the Charity Commission in respect of public benefit.

#### Reference and Administrative details

Registered company number: 8073659 (England and Wales)  
Registered Charity number: 1148192  
Registered Office: Three Mile Cross Church  
Basingstoke Road  
Three Mile Cross  
Reading  
RG7 1HF

**Trustees:** Rudolf Esterhuizen  
Rev. Deon Esterhuizen  
Robert Wheeler, (Chair)  
David Walker  
Stephen Riley

#### Structure, Governance and Management

##### **Governing document:**

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees:**

The trustees where possible should be a church member. In addition to the senior minister, Trustees may include two elder appointed trustees.

In accordance with charity law, further trustees may be appointed. Trustees are appointed on the basis that they accept the constitution and Basis of Faith.

In addition, trustees are also appointed from church members with professional experience and leadership skills, in areas such as finance, law, HR, facilities management, etc.

Trustees shall serve a one year term of office from their appointment at the annual church meeting until the next annual church meeting. There are no limits on the number of terms that may be served. Elder appointed Trustees have no fixed term. Trusteeship termination is detailed in the Articles of Association.

##### **Buildings:**

The building Three Mile Cross Church, together with the freehold, are the property of the charitable company.

##### **Volunteers:**

Volunteers are an essential part of church life, with most activities being supported by volunteers.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2023 (continued)**

#### **Mission and Vision**

The charity's mission is to propagate the Christian faith and to spread the Gospel of Jesus Christ as revealed through the Holy Scriptures and by all means of communication whether visual, verbal or written through the use of Three Mile Cross Church or any other premises and facilities provided by the charity. Further details are in the Basis of Faith and Fellowship clause 2.1 to 6; which is regarded as the governing document.

When planning our activities for the year, the Trustees 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 ordinary people to live out their faith through:

Worship and prayer; learning about The Gospel; developing their knowledge and trust in God.  
Provision of pastoral care for those in the congregation and the local community.  
Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Three Mile Cross Church. The income and costs associated with the above are detailed in note 4 to the financial statements.

#### **Achievements and Performance**

Three Mile Cross Church (TMCC) trustees are dedicated to co-operate with the church elders and promoting the whole vision and mission of the church, pastoral, evangelistic, social and spiritual. The team has continued to grow in faith and knowledge and continue to operate efficiently. Last year we grew the trusteeship temporarily however this was only for a single term. That individual has gone on to lead our outreach work making significant inroads to the local community. Our aim of cultivating ministries continues with a focus on outreach. TMCC offers a range of services and prayer meetings during the week not only to the church community but to the local and wider community. Continued development of the IT systems and website maintains the availability of sermons and prayer meetings online for those unable to attend and to associates further afield. We continue to see regular attendees online throughout the year making use of the valuable livestream service.

The Praise and Worship group has continued to develop and is regarded as an important integral part of any meeting. We continue to welcome new families into our church. The Sunday evening service continues to grow and is a more reflective and sharing service. "Evangelistic opportunities have continued with outreach to the local area. The continuation of the benevolent fund has proved beneficial to members and non members. We continue to support on our premises The Vine Christian School as part of the vision, it is open for attendance from any sector and encourage local parents to view and has been highly successful. Within this year the school has been granted permission to expand their numbers.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2023 (continued)

#### Achievements and Performance (continued)

The building complex has also been used for other Christian groups for water baptism services, secular meetings and events including electoral voting.

We also continue to support associates in Israel and in the UK wherever possible. In this year we held a family conference at High Leigh that was successful.

We continue to build our fellowship and prepare for a busy year ahead.

#### Financial Review

Toward the end of 2022 it was decided that the savings account known as the 'building fund' was lying dormant and of no benefit to the charity. The original purpose for this fund was to purchase additional buildings or land. The Lord has not opened doors for us to make these purchases for the time being. However, we believe the funds can be used to benefit the church by improving our current building and facilities for the ongoing glory of God. Although TMCC policies did not require it, and following advice from the charities commission, the trustees contacted all known members that donated, to inform them of the change to make sure we operate openly and honestly, and to ensure their wishes were fully considered. Several previous members requested their donations were returned and this wish was honoured. A total of £30,935 was refunded including £3,600 of claimed Gift Aid tax relief returned to HMRC.

NOTE: This is reflected in the total income figure below being less than the offering income.

The Building Fund was then repurposed to support the upkeep of our current premises.

The charity holds reserves to cover day to day expenditure and for contingency as outlined in the funds section below.

During the year ended 31 December 2023 the charity had a total income of	£76,470	(2022: £104,436 )
of which	£90,277	(2022: £92,804 )
was from offerings and related tax credits.		

During the year	£2,292	(2022: £17,249 )
was given in gifts to third party organisations and visiting ministries		

Total expenditure for the year was	£106,751	(2022: £112,764 )
Overall, the charity's Funds decreased by a net	£34,906	(2022: £13,054 )
in the year.		

At the end of the year, the cash balance was	£58,761	(2022: £89,640 )
of which	£21,523	(2022: )
was held in a separate account.		

#### Investment Policy

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, with the exception of the Designated Fund, are held in cash. Funds not immediately required are held on deposit.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2023 (*continued*)

#### Funds

The Unrestricted Fund includes cash and other current assets that are not immediately available for the charity to use. As the charity is dependent upon its regular offerings, together with tax reclaimed on Gift Aid donations, to fund ongoing ministries, the trustees consider that the element of Unrestricted funds that were available for immediate use to be £32,854 (2022: £35,876). The policy on funds and reserves is reviewed annually.

#### Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:

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Trustee - Deon Esterhuizen

Date:



**Independent examiner's report on  
the accounts**

**Section A Independent Examiner's Report**

<b>Report to the trustees/directors/ members of</b>	Three Mile Cross Church			
<b>On accounts for the year ended</b>	31/12/2023			
	<b>Charity no.:</b>	1148192	<b>Company no.:</b>	08073659
<b>Set out on pages</b>	10 - 18			

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention other than that disclosed below which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The matter that I disclose is that there was a material error in the 2021 accounts which resulted in the cash at bank being overstated by £7,145 and because the balance sheet wasn't balanced the funds of the charity being understated by £358. This has been corrected in the comparator figures in this set of accounts.

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.

**Signed:**  **Date:** 24th May 2024

**Name:** Rachel Eden

**Relevant professional qualification(s) or body (if any):** ACMA (Chartered Institute of Management Accountants)

**Address:** Curious Lounge, Pinnacle Building  
Tudor Road  
RG1 1NH

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Three Mile Cross Church

Statement of Financial Activities  
For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
INCOME AND EXPENDITURE						
<b>Income from:</b>						
Donations	3	81,577	(22,887)	-	58,690	108,576
Interest receivable				255	255	(4,940)
Charitable activities	4	8,700	8,826	-	17,526	800
Total		90,277	(14,061)	255	76,470	104,436
					(0)	(5,000)
<b>Expenditure on:</b>						
Charitable activities	5	92,220	13,451	-	105,671	111,309
Governance costs	6	1,080	-	-	1,080	1,455
Total		93,300	13,451	-	106,751	112,764
Net Movement of funds before depreciation		(3,023)	(27,512)	255	(30,281)	(8,328)
Depreciation		-	-	4,625	4,625	4,535
Transfer between funds		(970)	(20,984)	21,954	-	-
Funding of Capital purchases		1,120		(1,120)	-	9,105
Net Movement of funds		(2,873)	(48,496)	16,464	(34,906)	(3,757)
Funds b/fwd 1 January 2023		37,813	847,292	8,293	893,398	892,158
<b>Funds carried forward at 31 December 2023</b>		<b>34,940</b>	<b>798,796</b>	<b>24,757</b>	<b>858,493</b>	<b>888,400</b>
		-	0	-	0	

## Three Mile Cross Church

### Balance Sheet as at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	13		797,646		801,821
<b>Current Assets</b>					
Debtors	14	3,165		3,017	
Cash at Bank and in hand		58,761		89,640	
		61,927		92,657	
<b>Liabilities falling due within one year</b>					
Creditors	15	1,080		1,080	
<b>Net current assets</b>			60,847		91,577
<b>Net Assets</b>			858,493		893,398
<b>Funds</b>					
Unrestricted Fund	16		34,940		37,813
Restricted Fund	16		798,796		847,292
Designated Fund	16		24,757		8,293
			858,493		893,398
		check	- 0		0

For the financial year ended 31 December 2022, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees on

and signed on their behalf by

---

Trustee - Rev. Deon Esterhuizen

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2023

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

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 Companies Act 2006.

Three Mile Cross Church 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 note(s).

##### b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and concluded that no restatements are required.

##### c) Preparation of the accounts on a going concern basis

The trustees are of the view that on the basis of existing reserves and continued stable levels of donations the charity is a going concern.

##### d) Income

Voluntary income, including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of church members is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2023

#### 1 Accounting Policies (continued)

##### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities includes the expenditure associated with the maintenance of the church, pastoral team and gifts to missions.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### i) Tangible fixed assets

The assets transferred at 1 January 2013 from Three Mile Cross Church Centre have been included at cost. It is not the policy of the charity to seek a revaluation of the property. Individual assets or building project expenses over £500 are capitalised at cost. No depreciation is charged on freehold land or buildings. Other tangible fixed assets are depreciated on a straight line basis over the five years. Fully depreciated assets are written off.

##### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2023

#### 2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3 Income from donations

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
Offerings and Donations	66,906	11,648	-	78,554	89,328
Return of restricted funds (land)		(30,935)			
Gift Aid Tax Refunded	14,671	(3,600)	-	11,071	19,248
	<u>81,577</u>	<u>(22,887)</u>	<u>-</u>	<u>89,625</u>	<u>108,576</u>

Trustees and their related parties have made unconditional donations to the charity in the year. Such donations are a mix of regular donations where the donor is recorded by the charity for gift-aid purposes, and some are spontaneous cash gifts where only the gift and not the donor is recorded by the charity.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The current trustees have decided to repurpose the restricted fund (known as the building fund) to better align with ongoing requirements of the church. Each known donor has been contacted and, for a limited time, their wishes for the donation honoured. This amount is the first donation refunded and refunds documented in the 2022 and 2023 accounts. Any claim of gift aid has also been refunded to HMRC.

#### 4 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
Church retreat	-	8,826	-	8,826	-
Venue hire	900	-	-	900	800
Building Services	7,800	-	-	7,800	-
	<u>8,700</u>	<u>8,826</u>	<u>-</u>	<u>17,526</u>	<u>800</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2023

#### 5 Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2023 £	Total 2022 £
Salaries, National Insurance, Pension	41,493	-	-	41,493	39,276
Staff Training	862	-	-	862	-
Church gifts -Benevolent fund	654	-	-	654	1,088
Gifts to other ministries	1,997	295	-	2,292	17,249
Church camp/retreat	-	9,796	-	9,796	-
Utilities	11,860	-	-	11,860	11,385
Fire, insurance	3,395	-	-	3,395	3,392
Printing, postage and stationery	15	-	-	15	6
IT/Website/Streaming	1,504	-	-	1,504	3,760
Sundry	118	-	-	118	457
Rent	21,402	-	-	21,402	20,800
Bank charges	581	-	-	581	267
Licences	248	-	-	248	331
Gifts	-	-	-	-	-
Ministry books, tapes, Sunday School	745	-	-	745	172
Repairs and maintenance/Waste	2,999	-	-	2,999	1,859
Refreshments, Kitchen & cleaning supplies	4,316	-	-	4,316	2,017
Vehicle costs	11	-	-	11	931
Equipment	-	675	-	675	8,007
Events and Outreach	-	2,685	-	2,685	32
Petty Cash	20	-	-	20	280
	92,220	13,451	-	105,671	111,309

#### 6 Governance costs

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2023 £	Total 2022 £
Legal and professional	1,080	-	-	1,080	1,455
	1,080	-	-	1,080	1,455

#### 7 Net income/(expenditure) for the year

	Total 2023 £	Total 2022 £
This is stated after charging:		
Depreciation	(4,625)	(2,957)

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2023

#### 8 Summary of total expenditure

	Gifts £	Staff costs £	Other costs £	Total 2023 £	Total 2022 £
Direct church expenditure	2,947	41,493	61,231	105,671	93,137
	<u>2,947</u>	<u>41,493</u>	<u>61,231</u>	<u>105,671</u>	<u>93,137</u>

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Total 2023 £	Total 2022 £
Salaries and wages	29,384	30,321
Payroll services	524	427
Social security costs	-	-
PAYE/Emp NI	8,772	5,601
Pension costs	2,814	2,926
	<u>41,493</u>	<u>39,276</u>

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Other than as stated in note 11, no Trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity, comprise the trustees and the office staff.

Total employee benefits of the key management personnel of the Trust were 40,970 (2022 38,849)

#### 10 Staff Numbers

The average monthly head count was 2 staff (2022: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Ministry	1	1
Governance	1	1
Other	-	-
	<u>2</u>	<u>2</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2023

#### 12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Tangible fixed assets

	Freehold Land & Buildings	Equipment	Mini Bus	Total
	£	£	£	£
<b>Cost</b>				
As at 1st January 2023	788,276	89,500	14,570	892,346
Additions in the year	-	450	-	450
As at 31st December 2023	<b>788,276</b>	<b>89,950</b>	<b>14,570</b>	<b>892,796</b>
<b>Depreciation</b>				
As at 1st January 2023	-	75,955	14,570	90,525
Charge for the year	-	4,625	-	4,625
As at 31st December 2023	-	<b>80,580</b>	<b>14,570</b>	<b>95,150</b>
<b>Net book value</b>				
As at 31st December 2023	<b>788,276</b>	<b>9,370</b>	<b>0</b>	<b>797,646</b>
As at 31 December 2022	788,276	13,545	-	801,821
	-	2,714	-	2,714

#### 14 Debtors and prepayments

	2023 £	2022 £
Gift Aid tax recoverable	690	542
Prepayments	-	-
Rent Deposit	2,475	2,475
	<b>3,165</b>	<b>3,017</b>

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2022

15 Liabilities falling due within one year

	2023 £	2022 £
Missionary commitments	-	-
Accrued expenses	<u>1,080</u>	<u>-</u>
	<u>1,080</u>	<u>-</u>

16 Analysis of charitable funds

	Brought Forward £	Income £	Expenditure £	Capital purchase	Inter-fund Transfers £	Deprecia- tion £	Carried Forward at 31.12.22 £
<b>Restricted Fund</b>							
Property	786,683	-	-	-	-	-	786,683
Other	4,120	1,635	(970)	-	-	-	4,785
	-	-	-	-	-	-	-
Outreach	-	10,013	(2,685)	-	-	-	7,328
Church retreat	-	8,826	(9,796)	-	970	-	-
Land purchase fund	56,489	(34,535)	-	-	(21,954)	-	0
	-	-	-	-	-	-	-
	<u>847,292</u>	<u>(14,061)</u>	<u>(13,451)</u>	<u>-</u>	<u>(20,984)</u>	<u>-</u>	<u>798,796</u>
<b>Unrestricted fund</b>							
General	37,813	90,277	(92,630)	450	(970)	-	34,940
	<u>37,813</u>	<u>90,277</u>	<u>(92,630)</u>	<u>450</u>	<u>(970)</u>	<u>-</u>	<u>34,940</u>
<b>Designated fund (unrestricted)</b>							
Capital equipment	8,293	-	-	(450)	-	(4,625)	3,218
Building Improvement	-	255	(670)	-	21,954	-	21,539
	<u>8,293</u>	<u>255</u>	<u>(670)</u>	<u>(450)</u>	<u>21,954</u>	<u>(4,625)</u>	<u>24,757</u>
<b>Total Funds</b>	<u>893,398</u>	<u>76,471</u>	<u>(106,751)</u>	<u>-</u>	<u>-</u>	<u>(4,625)</u>	<u>858,493</u>
	0	0	(0)	0			

**THREE MILE CROSS CHURCH**

England & Wales - Charity number 1148192

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# Accounts

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Registered Company Number 08073659

Registered Charity Number 1148192

**Three Mile Cross Church**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

Three Mile Cross Church  
Basingstoke Road  
Reading  
Berkshire  
RG7 1HF

# Three Mile Cross Church

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## **Three Mile Cross Church**

### **General Information**

#### **Trustees**

Rev. Deon Esterhuizen  
Rudolf J Esterhuizen  
Robert Wheeler  
David Walker  
Stephen Riley

#### **Bankers**

Barclays Bank Plc  
Leicester  
LE87 2BB

#### **Independent Examiner**

Rachel Eden, ACMA  
Holy Brook Associates Ltd  
Curious Lounge, Tudor Road  
Reading  
RG1 1NH

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005. The trustees have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance by the Charity Commission in respect of public benefit.

#### Reference and Administrative details

Registered company number: 8073659 (England and Wales)  
Registered Charity number: 1148192  
Registered Office: Three Mile Cross Church  
Basingstoke Road  
Three Mile Cross  
Reading  
RG7 1HF

**Trustees:** Rudolf Esterhuizen, (Chair until Nov 22)  
Rev. Deon Esterhuizen  
Robert Wheeler, (Chair from Nov 22)  
David Walker  
Stephen Riley (appointed Oct 2022)

#### Structure, Governance and Management

##### **Governing document:**

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees:**

The trustees where possible should be a church member. In addition to the senior minister, Trustees may include two elder appointed trustees.

In accordance with charity law, further trustees may be appointed. Trustees are appointed on the basis that they accept the constitution and Basis of Faith.

In addition, trustees are also appointed from church members with professional experience and leadership skills, in areas such as finance, law, HR, facilities management, etc.

Trustees shall serve a one year term of office from their appointment at the annual church meeting until the next annual church meeting. There are no limits on the number of terms that may be served. Elder appointed Trustees have no fixed term. Trusteeship termination is detailed in the Articles of Association.

##### **Buildings:**

The building Three Mile Cross Church, together with the freehold, are the property of the charitable company.

##### **Volunteers:**

Volunteers are an essential part of church life, with most activities being supported by volunteers.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2022 (*continued*)

#### **Mission and Vision**

The charity's mission is to propagate the Christian faith and to spread the Gospel of Jesus Christ as revealed through the Holy Scriptures and by all means of communication whether visual, verbal or written through the use of Three Mile Cross Church or any other premises and facilities provided by the charity. Further details are in the Basis of Faith and Fellowship clause 2.1 to 6; which is regarded as the governing document.

When planning our activities for the year, the Trustees 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 ordinary people to live out their faith through:

Worship and prayer; learning about The Gospel; developing their knowledge and trust in God.  
Provision of pastoral care for those in the congregation and the local community.  
Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Three Mile Cross Church. The income and costs associated with the above are detailed in note 4 to the financial statements.

#### **Achievements and Performance**

Three Mile Cross Church (TMCC) trustees are dedicated to cooperate with the church elders and promoting the whole vision and mission of the church, pastoral, evangelistic, social and spiritual. The team has continued to expand in this year with the induction of a new trustee enhancing and broadening the knowledge and practical working base helping to inject new ideas and continue the desire to help the local community. Our aim of cultivating ministries continues with a focus on outreach.

TMCC offers a range of services and prayer meetings during the week not only to the church community but to the local and wider community. Continued development of the IT systems and website maintains the availability of sermons and prayer meetings online for those unable to attend and to associates further afield. Following the COVID-19 pandemic where the church maintained a continued presence for the church family, proceedings have generally returned to what is now the new normal. We continue to see regular attendees online throughout the year making use of this valuable service.

The Praise and Worship group has continued to develop and is regarded as an important integral part of any meeting. We continue to welcome new families into our church. The Sunday evening service continues to grow and is a more reflective and sharing service.

During the challenges presented to the Ukraine people during the ongoing conflict, Three Mile Cross Church made a significant donation to one of the many causes set up to help refugees.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2022 (*continued*)

#### Achievements and Performance (*continued*)

Evangelistic opportunities have continued with outreach to the local area and care home. The development of a benevolent fund has proved beneficial to members and non members. We continue to support on our premises The Vine Christian School as part of the vision, it is open for attendance from any sector and encourage local parents to view and has been highly successful.

The building complex has also been used for other Christian groups for water baptism services, secular meetings and events including electoral voting

We also continue to support associates in Israel and in the UK wherever possible. In this year we have taken a break from summer camp while we take stock of our position, build our fellowship and prepare for a busy year ahead.

#### Financial Review

During the year ended 31 December 2022 the charity had a total income of £104,436 (2021: £93,430 )  
of which £88,127 (2021: £92,804 )  
was from offerings and related tax credits.

During the year £17,249 (2021: £4,885 )  
was given in gifts to third party organisations and visiting ministries

Total expenditure for the year was £112,764 (2021: £106,431 )  
Overall, the charity's Funds decreased by a net £3,757 (2021: £13,054 )  
in the year.

At the end of the year, the cash balance was £89,640 (2021: £112,963 )  
of which £56,489 (2021: £61,449 )  
was held in a separate account.

#### Investment Policy

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, with the exception of the Designated Fund, are held in cash. Funds not immediately required are held on deposit.



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**Independent examiner's report on  
the accounts**

**Section A Independent Examiner's Report**

**Report to the trustees/directors/ members of** Three Mile Cross Church

**On accounts for the year ended** 31/12/2022

<b>Charity no.:</b>	1148192	<b>Company no.:</b>	08073659
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**Set out on pages** 10 - 18

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2022.

**Responsibilities and basis of report** As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention other than that disclosed below which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The matter that I disclose is that there was a material error in the 2021 accounts which resulted in the cash at bank being overstated by £7,145 and because the balance sheet wasn't balanced the funds of the charity being understated by £358. This has been corrected in the comparator figures in this set of accounts.

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.

**Signed:**  **Date:** 26th September 2023

**Name:** Rachel Eden

**Relevant professional qualification(s) or body (if any):** ACMA (Chartered Institute of Management Accountants)

**Address:** Curious Lounge, Pinnacle Building  
Tudor Road  
RG1 1NH

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Three Mile Cross Church

Statement of Financial Activities  
For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2022 £	Total 2021 £
INCOME AND EXPENDITURE						
<b>Income from:</b>						
Donations	3	87,327	21,249	-	108,576	92,674
Interest receivable		-	(4,940)	-	(4,940)	6
Charitable activities	4	800	-	-	800	750
Total		88,127	16,309	-	104,436	93,430
					(5,000)	
<b>Expenditure on:</b>						
Charitable activities	5	86,762	24,547	-	111,309	93,137
Governance costs	6	1,455	-	-	1,455	13,294
Total		88,217	24,547	-	112,764	106,431
Net Movement of funds before depreciation		(90)	(8,238)	-	(8,328)	(13,001)
Depreciation		-	-	4,535	4,535	2,957
Transfer between funds		21	(21)	-	-	-
Capital purchases				9,105	9,105	
Net Movement of funds		(69)	(8,259)	4,570	(3,757)	(15,958)
Funds b/fwd 1 January 2022		37,884	850,550	3,723	892,158	908,115
<b>Funds carried forward at 31 December 2022</b>		<b>37,815</b>	<b>842,292</b>	<b>8,293</b>	<b>888,400</b>	<b>892,158</b>
				-	4,998	0

## Three Mile Cross Church

### Balance Sheet as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	13		801,821		797,251
<b>Current Assets</b>					
Debtors	14	3,017		2,475	
Cash at Bank and in hand		89,640		92,431	
		<u>92,657</u>		<u>94,906</u>	7,145
<b>Liabilities falling due within one year</b>					
Creditors	15	1,080		-	
<b>Net current assets</b>			91,577		94,906
<b>Net Assets</b>			<u>893,398</u>		<u>892,157</u>
<b>Funds</b>					
Unrestricted Fund	16		37,813		37,884
Restricted Fund	16		847,292		850,550
Designated Fund	16		8,293		3,723
			<u>893,398</u>		<u>892,158</u>
			0		0

For the financial year ended 31 December 2022, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees on

and signed on their behalf by



Trustee - Rev. Deon Esterhuizen

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2022

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a) Basis of preparation**

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 Companies Act 2006.

Three Mile Cross Church 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 note(s).

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and concluded that no restatements are required.

##### **c) Preparation of the accounts on a going concern basis**

The trustees are of the view that on the basis of existing reserves and continued stable levels of donations the charity is a going concern.

##### **d) Income**

Voluntary income, including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### **e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of church members is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2022

#### 1 Accounting Policies (continued)

##### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities includes the expenditure associated with the maintenance of the church, pastoral team and gifts to missions.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### i) Tangible fixed assets

The assets transferred at 1 January 2013 from Three Mile Cross Church Centre have been included at cost. It is not the policy of the charity to seek a revaluation of the property. Individual assets or building project expenses over £500 are capitalised at cost. No depreciation is charged on freehold land or buildings. Other tangible fixed assets are depreciated on a straight line basis over the five years. Fully depreciated assets are written off.

##### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Three Mile Cross Church

### Notes to the Accounts for the year ended 31 December 2022

#### 2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3 Income from donations

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2022 £	Total 2021 £
Offerings and Donations	68,079	21,249	-	89,328	84,375
Gift Aid Tax Refunded	19,248	-	-	19,248	7,300
Donated services	-	-	-	-	1,000
	<u>87,327</u>	<u>21,249</u>	<u>-</u>	<u>108,576</u>	<u>92,675</u>

Trustees and their related parties have made unconditional donations to the charity in the year. Such donations are a mix of regular donations where the donor is recorded by the charity for gift-aid purposes, and some are spontaneous cash gifts where only the gift and not the donor is recorded by the charity.

In 2021 the charity recognised the pro-bono provision of an independent examination valued at £1000. The estimated value of these services was recognised within incoming resources as a donation, and an equivalent charge included within governance costs.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The current trustees have decided to repurpose the restricted fund (known as the building fund) to better align with ongoing requirements of the church. Each known donor has been contacted and, for a limited time, their wishes for the donation honoured. An amount of £5,000 is the first donation refunded and future refunds will be documented in the 2023 accounts. Any claim of gift aid has also been refunded to HMRC.

#### 4 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2022 £	Total 2021 £
Church camp	-	-	-	-	-
Venue hire	800	-	-	800	800
Other	-	-	-	-	-
	<u>800</u>	<u>-</u>	<u>-</u>	<u>800</u>	<u>800</u>

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2022

5 Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2022 £	Total 2021 £
Salaries, National Insurance, Pension	39,276	-	-	39,276	43,398
Church gifts -Benevolent fund	1,088	-	-	1,088	2,060
Gifts to other ministries	709	16,540	-	17,249	4,885
Church camp	-	-	-	-	-
Utilities	11,385	-	-	11,385	6,466
Fire, insurance	3,392	-	-	3,392	3,464
Printing, postage and stationery	6	-	-	6	60
IT/Website/Streaming	3,760	-	-	3,760	3,349
Sundry	457	-	-	457	404
Rent	20,800	-	-	20,800	20,400
Bank charges	267	-	-	267	171
Licences	331	-	-	331	271
Gifts	-	-	-	-	319
Ministry books, tapes, Sunday School	172	-	-	172	124
Repairs and maintenance/Waste	1,859	-	-	1,859	2,746
Refreshments, Kitchen & cleaning supplies	2,017	-	-	2,017	3,478
Vehicle costs	931	-	-	931	1,542
Equipment	-	8,007	-	8,007	-
Events	32	-	-	32	-
Petty Cash	280	-	-	280	-
	86,762	24,547	-	111,309	93,137

6 Governance costs

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2022 £	Total 2021 £
Legal and professional	1,455	-	-	1,455	13,294
	1,455	-	-	1,455	13,294

7 Net income/(expenditure) for the year

	Total 2022 £	Total 2021 £
This is stated after charging:		
Depreciation	(4,535)	(2,957)

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2022 (*continued*)

#### Funds

The Unrestricted Fund includes cash and other current assets that are not immediately available for the charity to use. As the charity is dependent upon its regular offerings, together with tax reclaimed on Gift Aid donations, to fund ongoing ministries, the trustees consider that the element of Unrestricted funds that were available for immediate use to be £10,001 (2020: £11,931). The policy on funds and reserves is reviewed annually.

Restricted Funds includes deposits held for Church camp in Summer 2023

#### Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

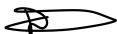
Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:



---

Trustee - Deon Esterhuizen

Date:

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2022

#### 8 Summary of total expenditure

	Gifts £	Staff costs £	Other costs £	Total 2022 £	Total 2021 £
Direct church expenditure	18,337	39,276	53,696	111,309	93,137
	<u>18,337</u>	<u>39,276</u>	<u>53,696</u>	<u>111,309</u>	<u>93,137</u>

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Total 2022 £	Total 2021 £
Salaries and wages	30,321	32,076
Payroll services	427	-
Social security costs	-	-
PAYE/Emp NI	5,601	8,518
Pension costs	2,926	2,804
	<u>39,276</u>	<u>43,398</u>

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Other than as stated in note 11, no Trustee received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity, comprise the trustees and the office staff.

Total employee benefits of the key management personnel of the Trust were 30,321 (2021 32,076)

#### 10 Staff Numbers

The average monthly head count was 2 staff (2020: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022 Number	2021 Number
Ministry	1	1
Governance	1	1
Other	-	-
	<u>2</u>	<u>2</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2022

#### 12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Tangible fixed assets

	Freehold Land & Buildings £	Equipment £	Mini Bus £	Total £
<b>Cost</b>				
As at 1st January 2022	788,276	80,395	14,570	883,241
Additions in the year	-	9,105	-	9,105
As at 31st December 2022	<b>788,276</b>	<b>89,500</b>	<b>14,570</b>	<b>892,346</b>
<b>Depreciation</b>				
As at 1st January 2022	-	71,420	14,570	85,990
Charge for the year	-	4,535	-	4,535
As at 31st December 2022	-	<b>75,955</b>	<b>14,570</b>	<b>90,525</b>
<b>Net book value</b>				
As at 31st December 2022	<b>788,276</b>	<b>13,545</b>	<b>0</b>	<b>801,821</b>
As at 31 December 2021	788,276	8,975	-	797,251

#### 14 Debtors and prepayments

	2022 £	2021 £
Gift Aid tax recoverable	542	-
Prepayments	-	-
Rent Deposit	2,475	2,475
	<b>3,017</b>	<b>2,475</b>

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2022

15 Liabilities falling due within one year

	2022 £	2021 £
Missionary commitments	-	-
Accrued expenses	1,080	-
	<u>1,080</u>	<u>-</u>

16 Analysis of charitable funds

	Brought Forward £	Income £	Expenditure £	Capital purchase	Inter-fund Transfers £	Deprecia- tion £	Carried Forward at 31.12.22 £
<b>Restricted Fund</b>							
Property	786,683	-	-		-	-	786,683
Other	2,418	26,249	(24,547)		-	-	4,120
	-	-	-		-	-	-
TMCC Camp	21	-	-		(21)	-	-
Land purchase fund	61,428	(4,940)	-		-	-	56,489
	<u>850,550</u>	<u>21,309</u>	<u>(24,547)</u>	-	<u>(21)</u>	-	<u>847,292</u>
			-				
<b>Unrestricted fund</b>							
General	37,884	88,127	(88,219)		21	-	37,813
	<u>37,884</u>	<u>88,127</u>	<u>(88,219)</u>	-	<u>21</u>	-	<u>37,813</u>
<b>Designated fund (unrestricted)</b>							
Capital equipment	3,723	-	-	9,105	-	(4,535)	8,293
	<u>3,723</u>	-	-	<u>9,105</u>	-	<u>(4,535)</u>	<u>8,293</u>
<b>Total Funds</b>	<u>892,158</u>	<u>109,436</u>	<u>(112,766)</u>	<u>9,105</u>	<u>-</u>	<u>(4,535)</u>	<u>893,398</u>
	0	5,000	(2)				

**THREE MILE CROSS CHURCH**

England & Wales - Charity number 1148192

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# Accounts

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Registered Company Number 08073659

Registered Charity Number 1148192

**Three Mile Cross Church**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

Three Mile Cross Church  
Basingstoke Road  
Reading  
Berkshire  
RG7 1HF

# Three Mile Cross Church

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## **Three Mile Cross Church**

### **General Information**

#### **Trustees**

Rev. Deon Esterhuizen  
Rudolf J Esterhuizen  
Robert Wheeler  
David Walker

#### **Bankers**

Barclays Bank Plc  
Leicester  
LE87 2BB

#### **Independent Examiner**

James Neale  
ShareLogic  
150 Friar St, Reading  
RG1 1HE

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005. The trustees have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance by the Charity Commission in respect of public benefit.

#### Reference and Administrative details

Registered company number: 8073659 (England and Wales)  
Registered Charity number: 1148192  
Registered Office: Three Mile Cross Church  
Basingstoke Road  
Three Mile Cross  
Reading  
RG7 1HF

**Trustees:** Rudolf Esterhuizen, (Chair)  
Rev. Deon Esterhuizen  
Mihai Rusu  
Robert Wheeler (appointed November 2021)  
David Walker (appointed November 2021)  
Michael Spooner (resigned August 2021)

#### Structure, Governance and Management

##### **Governing document:**

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees:**

The trustees where possible should be a church member. In addition to the senior minister, Trustees may include two elder appointed trustees.

In accordance with charity law, further trustees may be appointed. Trustees are appointed on the basis that they accept the constitution and Basis of Faith.

In addition, trustees are also appointed from church members with professional experience and leadership skills, in areas such as finance, law, HR, facilities management, etc.

Trustees shall serve a one year term of office from their appointment at the annual church meeting until the next annual church meeting. There are no limits on the number of terms that may be served. Elder appointed Trustees have no fixed term. Trusteeship termination is detailed in the Articles of Association.

##### **Buildings:**

The building Three Mile Cross Church, together with the freehold, are the property of the charitable company.

##### **Volunteers:**

Volunteers are an essential part of church life, with most activities being supported by volunteers.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2021 (*continued*)**

#### **Mission and Vision**

The charity's mission is to propagate the Christian faith and to spread the Gospel of Jesus Christ as revealed through the Holy Scriptures and by all means of communication whether visual, verbal or written through the use of Three Mile Cross Church or any other premises and facilities provided by the charity. Further details are in the Basis of Faith and Fellowship clause 2.1 to 6; which is regarded as the governing document.

When planning our activities for the year, the Trustees 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 ordinary people to live out their faith through:

Worship and prayer; learning about The Gospel; developing their knowledge and trust in God.  
Provision of pastoral care for those in the congregation and the local community.  
Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Three Mile Cross Church. The income and costs associated with the above are detailed in note 4 to the financial statements.

#### **Achievements and Performance**

Three Mile Cross Church (TMCC) trustees are dedicated to cooperate with the church elders and promoting the whole vision and mission of the church, pastoral, evangelistic, social and spiritual. With the induction of two new trustees we have enhanced and broadened the knowledge and practical working base helping to inject new ideas and continue the desire to help the local community. Our aim of cultivating ministries continues.

TMCC offers a range of services and prayer meetings during the week not only to the church community but to the local and wider community. Continued development of the IT systems and website now affords sermons and some prayer meetings online for those unable to attend and to associates further afield. This has been especially important during the COVID-19 pandemic where the church maintained a continued presence for the church family. every Sunday service was streamed live from a small working group during lockdown and then continued for those unable to come back in person. We have seen regular attendees online throughout the year.

The Praise and Worship group has continued to develop and is regarded as an important integral part of any meeting. This year has been successful in welcoming more families into our church. We are delighted that the evening Sunday service has grown and is a more reflective and sharing service.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2021 (continued)

#### Achievements and Performance (continued)

Evangelistic opportunities have continued with outreach to the local area and care home. Christmas and Easter have seen special leaflet drops to promote the local community to meet with us, we have also continued to open links with local businesses. The development of a benevolent fund has proved beneficial to members and non members. This year we started a children's summer club that was successful with local children attending, we will continue as part of its aim is to engage non church families. We continue to support on our premises The Vine Christian School as part of the vision, it is open for attendance from any sector and encourage local parents to view.

The building complex has also been used for other Christian groups for water baptism services, secular meetings and events including electoral voting

We also continue to support associates in Israel, in the UK Reading Schools Christian Work Trust, The Vine Christian School, and Mount Moriah Trust. The church camp in Evesham was well attended and beneficial to other churches from other parts of the country being a hub for support and faith building.

#### Financial Review

During the year ended 31 December 2021 the charity had a total income of	£93,430	(2020: £100,517 )
of which	£86,364	(2020: £92,804 )
was from offerings and related tax credits.		

During the year	£4,885	(2020: £4,049 )
was given in gifts to third party organisations and visiting ministries		

Total expenditure for the year was	£106,431	(2020: £107,943 )
Overall, the charity's Funds decreased by a net	£15,958	(2020: £13,054 )
in the year.		

At the end of the year, the cash balance was	£99,577	(2020: £112,963 )
of which	£61,449	(2020: £51,610 )
was held in a separate account.		

#### Investment Policy

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, with the exception of the Designated Fund, are held in cash. Funds not immediately required are held on deposit.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2021 (*continued*)

#### Funds

The Unrestricted Fund includes cash and other current assets that are not immediately available for the charity to use. As the charity is dependent upon its regular offerings, together with tax reclaimed on Gift Aid donations, to fund ongoing ministries, the trustees consider that the element of Unrestricted funds that were available for immediate use to be £10,001 (2020: £11,931). The policy on funds and reserves is reviewed annually.

Restricted Funds includes deposits held for Church camp in Summer 2021

#### Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:



Deon Esterhuizen (Oct 24, 2022 16:08 GMT+1)

Trustee - Deon Esterhuizen

Date: Oct 24, 2022



**Section A Independent Examiner's Report**

**Report to the trustees/directors/members of**

Three Mile Cross Church

**On accounts for the year ended**

12/31/2021

**Charity no.:**

1148192

**Company no.:**

08073659

**Set out on pages**

10 - 18

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that:

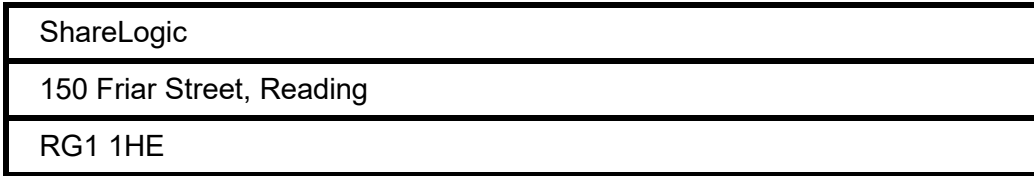
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (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.

Signed:  Date: 

Name: 

Relevant professional qualification(s) or body (if any): 

Address: 

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Three Mile Cross Church

Statement of Financial Activities  
For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2021 £	Total 2020 £
INCOME AND EXPENDITURE						
<b>Income from:</b>						
Donations	3	85,614	7,060	-	92,674	92,568
Interest receivable		-	6	-	6	30
Charitable activities	4	750	-	-	750	7,919
Total		86,364	7,066	-	93,430	100,517
<b>Expenditure on:</b>						
Charitable activities	5	91,077	2,060	-	93,137	105,873
Governance costs	6	13,294	-	-	13,294	2,070
Total		104,371	2,060	-	106,431	107,943
Net Movement of funds before depreciation		(18,007)	5,006	-	(13,001)	(7,426)
Depreciation		243	-	2,714	2,957	5,628
Transfer between funds		(4,833)	4,833	-	-	-
Net Movement of funds		(23,083)	9,839	(2,714)	(15,958)	(13,054)
Funds b/fwd 1 January 2021		63,027	838,293	-	901,320	930,650
<b>Funds carried forward at 31 December 2021</b>		<b>39,944</b>	<b>848,132</b>	<b>(2,714)</b>	<b>885,363</b>	<b>917,596</b>

**Three Mile Cross Church**

**Balance Sheet as at 31 December 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	13		797,251		800,208
<b>Current Assets</b>					
Debtors	14	2,475		6,175	
Cash at Bank and in hand		99,577		112,963	
		<u>102,052</u>		<u>119,138</u>	
<b>Liabilities falling due within one year</b>					
Creditors	15	-		1,750	
<b>Net current assets</b>			<b>102,052</b>		<b>117,388</b>
<b>Net Assets</b>			<u><b>899,303</b></u>		<u><b>917,596</b></u>
<b>Funds</b>					
Unrestricted Fund	16		37,884		63,027
Restricted Fund	16		850,192		848,132
Designated Fund	16		3,723		6,437
			<u><b>891,800</b></u>		<u><b>917,596</b></u>


For the financial year ended 31 December 2021, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees on

and signed on their behalf by

  
Deon Esterhuizen (Oct 24, 2022 16:08 GMT+1)

Oct 24, 2022

Trustee - Rev. Deon Esterhuizen

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2021

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a) Basis of preparation**

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 Companies Act 2006.

Three Mile Cross Church 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 note(s).

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and concluded that no restatements are required.

##### **c) Preparation of the accounts on a going concern basis**

The trustees are of the view that on the basis of existing reserves and continued stable levels of donations the charity is a going concern.

##### **d) Income**

Voluntary income, including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### **e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of church members is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2021

#### 1 Accounting Policies (continued)

##### **f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **g) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### **h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities includes the expenditure associated with the maintenance of the church, pastoral team and gifts to missions.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **i) Tangible fixed assets**

The assets transferred at 1 January 2013 from Three Mile Cross Church Centre have been included at cost. It is not the policy of the charity to seek a revaluation of the property . Individual assets or building project expenses over £500 are capitalised at cost. No depreciation is charged on freehold land or buildings. Other tangible fixed assets are depreciated on a straight line basis over the five years. Fully depreciated assets are written off.

##### **j) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Three Mile Cross Church

### Notes to the Accounts for the year ended 31 December 2021

#### 2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3 Income from donations

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2021 £	Total 2020 £
Offerings and Donations	77,315	7,060	-	<b>84,375</b>	80,781
Gift Aid Tax Refunded	7,300	-	-	<b>7,300</b>	10,787
Donated services	1,000	-	-	<b>1,000</b>	1,000
	<b>85,614</b>	<b>7,060</b>	<b>-</b>	<b>92,674</b>	<b>92,568</b>

Trustees and their related parties have made unconditional donations to the charity in the year. Such donations are a mix of regular donations where the donor is recorded by the charity for gift-aid purposes, and some are spontaneous cash gifts where only the gift and not the donor is recorded by the charity.

The charity is grateful to the Independent Examiner for his services. The value of this consultancy service to the charity is estimated at £1,000 (2020: £1,000). The estimated value of these services is recognised within incoming resources as a donation, and an equivalent charge included within governance costs.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

#### 4 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2021 £	Total 2020 £
Church camp	-	-	-	-	6,234
Venue hire	750	-	-	<b>750</b>	-
Other	-	-	-	-	1,685
	<b>750</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>7,919</b>

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2021

5 Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2021 £	Total 2020 £
Salaries, National Insurance, Pension	43,398	-	-	<b>43,398</b>	42,018
Church gifts -Benevolent fund	-	2,060	-	<b>2,060</b>	850
Gifts to other ministries	4,885	-	-	<b>4,885</b>	4,049
Church camp	-	-	-	-	8,610
Utilities	6,466	-	-	<b>6,466</b>	6,347
Fire, insurance	3,464	-	-	<b>3,464</b>	4,331
Printing, postage and stationery	60	-	-	<b>60</b>	3,969
IT/Website/Streaming	3,349	-	-	<b>3,349</b>	
Sundry	404	-	-	<b>404</b>	1,323
Rent	20,400	-	-	<b>20,400</b>	20,302
Bank charges	171	-	-	<b>171</b>	273
Licences	271	-	-	<b>271</b>	1,078
Gifts	319	-	-	<b>319</b>	
Ministry books, tapes, Sunday School	124	-	-	<b>124</b>	403
Repairs and maintenance/Waste	2,746	-	-	<b>2,746</b>	10,042
Refreshments, Kitchen & cleaning supplies	3,478	-	-	<b>3,478</b>	2,098
Vehicle costs	1,542	-	-	<b>1,542</b>	179
	<u>91,077</u>	<u>2,060</u>	<u>-</u>	<u><b>93,137</b></u>	<u>105,873</u>

6 Governance costs

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2021 £	Total 2020 £
Legal and professional	13,294	-	-	<b>13,294</b>	2,070
	<u>13,294</u>	<u>-</u>	<u>-</u>	<u><b>13,294</b></u>	<u>2,070</u>

7 Net income/(expenditure) for the year

This is stated after charging:	Total 2021 £	Total 2020 £
Depreciation	<u><b>2,957</b></u>	<u>5,628</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2021

#### 8 Summary of total expenditure

	Gifts £	Staff costs £	Other costs £	Total 2021 £	Total 2020 £
Direct church expenditure	6,945	43,398	42,794	<b>93,137</b>	105,873
	<u>6,945</u>	<u>43,398</u>	<u>42,794</u>	<u><b>93,137</b></u>	<u>105,873</u>

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Total 2021 £	Total 2020 £
Salaries and wages	<b>32,076</b>	35,831
Social security costs	-	778
PAYE/Emp NI	<b>8,518</b>	2,009
Pension costs	<b>2,804</b>	3,400
	<u><b>43,398</b></u>	<u>42,018</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Other than as stated in note 11, no Trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity, comprise the trustees and the office staff. Total employee benefits of the key management personnel of the Trust were £32,076 (2020: £39,687).

#### 10 Staff Numbers

The average monthly head count was 2 staff (2020: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Ministry	1	1
Governance	1	1
Other	-	-
	<u>2</u>	<u>2</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2021

#### 12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Tangible fixed assets

	Freehold Land & Buildings £	Equipment £	Mini Bus £	Total £
<b>Cost</b>				
As at 1st January 2021	788,276	80,395	14,570	883,241
Additions in the year	-	-	-	
As at 31st December 2021	<b>788,276</b>	<b>80,395</b>	<b>14,570</b>	<b>883,241</b>
<b>Depreciation</b>				
As at 1st January 2021	-	68,706	14,327	83,033
Charge for the year	-	2,714	243	2,957
As at 31st December 2021	-	<b>71,420</b>	<b>14,570</b>	<b>85,990</b>
<b>Net book value</b>				
As at 31st December 2021	<b>788,276</b>	<b>8,975</b>	<b>0</b>	<b>797,251</b>
As at 31 December 2020	788,276	11,689	243	800,208

#### 14 Debtors and prepayments

	2021 £	2020 £
Gift Aid tax recoverable	-	590
Prepayments	-	3,110
Rent Deposit	<b>2,475</b>	2,475
	<b>2,475</b>	<b>6,175</b>

Three Mile Cross Church

Notes to the Accounts for the year ending 31 December 2021

15 Liabilities falling due within one year

	2021 £	2020 £
Missionary commitments	-	-
Accrued expenses	-	1,750
	<u>-</u>	<u>1,750</u>

16 Analysis of charitable funds

	Brought Forward £	Income £	Expenditure £	Inter-fund Transfers £	Deprecia- tion £	Carried Forward at 31.12.21 £
<b>Restricted Fund</b>						
Property	786,683	-	-	-	-	786,683
Other	-	2,060	-	-	-	2,060
Visiting speakers	-	-	-	-	-	-
RASFBW Camp	-	-	-	-	-	-
TMCC Camp	21	-	-	-	-	21
Land purchase fund	51,589	5,006	-	4,833	-	61,428
	<b>838,293</b>	<b>7,066</b>	<b>-</b>	<b>4,833</b>	<b>-</b>	<b>850,192</b>
<b>Unrestricted fund</b>						
General	63,027	86,364	(106,431)	(4,833)	(243)	38,127
	<b>63,027</b>	<b>86,364</b>	<b>(106,431)</b>	<b>(4,833)</b>	<b>(243)</b>	<b>37,884</b>
<b>Designated fund (unrestricted)</b>						
Capital equipment	6,437	-	-	-	(2,714)	3,723
	<b>6,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,714)</b>	<b>3,723</b>
<b>Total Funds</b>	<b>907,757</b>	<b>93,430</b>	<b>(106,431)</b>	<b>-</b>	<b>(2,957)</b>	<b>891,800</b>








# TMCC Year end accounts 2021 final

Final Audit Report

2022-10-24

Created:	2022-10-24
By:	James Neale (james@sharelogic.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAejqKMAhpxpiVwPxiJqu5oNwWS1BT7cu_

## "TMCC Year end accounts 2021 final" History

-  Document created by James Neale (james@sharelogic.com)  
2022-10-24 - 10:21:30 AM GMT
-  Document e-signed by James Neale (james@sharelogic.com)  
Signature Date: 2022-10-24 - 10:24:05 AM GMT - Time Source: server
-  Document emailed to deon@tmc-church.org.uk for signature  
2022-10-24 - 10:24:06 AM GMT
-  Email viewed by deon@tmc-church.org.uk  
2022-10-24 - 3:04:30 PM GMT
-  Signer deon@tmc-church.org.uk entered name at signing as Deon Esterhuizen  
2022-10-24 - 3:08:28 PM GMT
-  Document e-signed by Deon Esterhuizen (deon@tmc-church.org.uk)  
Signature Date: 2022-10-24 - 3:08:30 PM GMT - Time Source: server
-  Agreement completed.  
2022-10-24 - 3:08:30 PM GMT

**THREE MILE CROSS CHURCH**

England & Wales - Charity number 1148192

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# Accounts

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Registered Company Number 08073659  
Registered Charity Number 1148192

**THREE MILE CROSS CHURCH  
REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2020**

Three Mile Cross Church  
Basingstoke Road  
Reading  
Berkshire  
RG7 1AT

**Three Mile Cross Church**

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**Three Mile Cross Church**

**General Information**

**Trustees**

Rev. Deon Esterhuizen

Rudolf J Esterhuizen

Mihai Rusu

Michael Spooner FCA

**Bankers**

Barclays Bank Plc

Leicester

LE87 2BB

**Independent Examiner**

Mr Babu Samuel

18e Battle Square

Reading

RG30 1AL

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005. The trustees have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance by the Charity Commission in respect of public benefit.

#### **Reference and Administrative details**

Registered company number: 8073659 (England and Wales)

Registered Charity number: 1148192

Registered Office: Three Mile Cross Church, Basingstoke Road, Reading, RG7 1AT.

#### **Trustees:**

The trustees who served during the year were;

Rudolf Esterhuizen,

Rev. Deon Esterhuizen

Mihai Rusu

Michael Spooner (Chair)

### **Structure, Governance and Management**

#### **Governing document:**

The charity is controlled by its governing document, memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees:**

The trustees where possible should be a church member. In addition to the senior minister, Trustees may include two elder appointed trustees.

In accordance with charity law, further trustees may be appointed. Trustees are appointed on the basis that they accept the Constitution.

In addition, trustees are also appointed from church members with professional experience and leadership skills, in areas such as finance, law, HR, facilities management, etc.

Trustees shall serve a one year term of office from their appointment at the annual church meeting until the next annual church meeting. There are no limits on the number of terms that may be served. Elder appointed Trustees have no fixed term. Trusteeship termination is detailed in the Articles of Association.

#### **Buildings:**

The building Three Mile Cross Church, together with the freehold, are the property of the charitable company.

#### **Volunteers:**

Volunteers are an essential part of church life, with most activities being supported by volunteers.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2020 (*continued*)**

#### **Mission and Vision**

The charity's mission is to propagate the Christian faith and to spread the Gospel of Jesus Christ as revealed through the Holy Scriptures and by all means of communication whether visual, verbal or written through the use of Three Mile Cross Church or any other premises and facilities provided by the charity. Further details are in the Three Mile Cross Church Constitution; which is regarded as the governing document.

When planning our activities for the year, the Trustees 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 ordinary people to live out their faith through:

- Worship and prayer; learning about The Gospel; developing their knowledge and trust in God.
- Provision of pastoral care for those in the congregation and the local community.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Three Mile Cross Church. The income and costs associated with the above are detailed in note 4 to the financial statements.

#### **Achievements and Performance**

Three Mile Cross Church (TMCC) trustees are dedicated to cooperate with the church elders and promoting the whole vision and mission of the church, pastoral, evangelistic, social and spiritual. With the induction of a new trustee we have enhanced and broadened the knowledge and practical working base helping to inject new ideas, and desire to help the local community. Our aim of cultivating ministries from within has seen the junior minister being promoted.

TMCC can offer a range of services and prayer meetings during the week not only to the church community but to the local and wider community. Continued development of the IT systems and Website now affords sermons online for those unable to attend and to associates further afield. The Praise and Worship group has continued to develop and is regarded as an important integral part of any meeting.

This year has been successful in welcoming more families into our church. We are delighted that the evening Sunday service has grown and is a more reflective and sharing service as well as attracting guest speakers. Some Sunday morning services are more family orientated with an ever expanding Sunday school that is encouraged to perform in the family church service, the teens and young adults are also encouraged to participate.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2020 (*continued*)**

#### **Achievements and Performance (*continued*)**

Evangelistic opportunities have continued with outreach to the local area and care home. Christmas and Easter have seen special leaflet drops to promote the local community to meet with us, we have also continued to open links with local businesses. The development of a benevolent fund has proved beneficial to members and non members. This year we started a children's summer club that was successful with local children attending, we will continue as part of its aim is to engage non church families. We continue to support on our premises The Vine Christian School as part of the vision, it is open for attendance from any sector and encourage local parents to view.

The building complex has also been used for other Christian groups, secular meetings and events including electoral voting and development forums. Non secular meetings and teaching days have continued during the year, some being publicised locally.

Our mission in helping and demonstrating our faith continued with links to India including New Covenant Church and its associated orphanage with support, finance and visits. We also continue to support associates in Israel, in the UK Reading Schools Christian Work Trust, The Vine Christian School, and Micah Mobile Ministries. The church camp in Evesham was well attended and beneficial to other churches from other parts of the country being a hub for support and faith building.

#### **Financial Review**

During the year ended 31 December 2020 the charity had a total income of £100,517 (2019: £119,835), of which £92,804 (2019: £105,810) was from offerings and related tax credits.

During the year £4,049 (2019: £9,781) was given in gifts to third party organisations.

Total expenditure for the year was £107,943 (2019: £126,433). Overall, the charity's Funds decreased by a net £13,054 (2019: £10,055) in the year.

At the end of the year, the cash balance was £112,963 (2019: £130,473), of which £51,590 (2019: £53,841) was held in an interest bearing deposit account.

#### **Investment Policy**

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, with the exception of the Designated Fund, are held in cash. Funds not immediately required are held on deposit.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2020 (*continued*)

#### Funds

The Unrestricted Fund includes cash and other current assets that are not immediately available for the charity to use. As the charity is dependent upon its regular offerings, together with tax reclaimed on Gift Aid donations, to fund ongoing ministries, the trustees consider that the element of Unrestricted funds that were available for immediate use to be £11,931 (2019: £28,555). The policy on funds and reserves is reviewed annually.

Restricted Funds includes deposits held for Church camp in Summer 2021, and amounts given for the acquisition and development of land and property on or near to Three Mile Cross Church.

#### Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

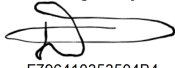
Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:

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Trustee - Deon Esterhuizen

Date: 8/31/2021

## Three Mile Cross Church

### Independent Examiner's Report to the Trustees of Three Mile Cross Church

I report on the accounts of Three Mile Cross Church Centre for the year ended 31 December 2020 which are set out on pages 9 to 17.

#### Respective responsibilities of trustees and examiner

The charity's trustees (who are also Directors of the company for the purposes of Company Law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

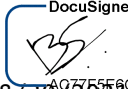
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to our attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Babu Samuel  
date:  
18e Battle Square  
Reading  
RG30 1AL

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8/30/2021  
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### Three Mile Cross Church

#### Statement of Financial Activities For the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2020 £	Total 2019 £
INCOME AND EXPENDITURE						
<b>Income from:</b>						
Donations	3	92,568		-	92,568	107,202
Interest receivable		30	-	-	30	107
Charitable activities	4	206	7,713	-	7,919	12,526
Total		92,804	7,713	-	100,517	119,835
<b>Expenditure on:</b>						
Charitable activities	5	95,492	10,381	-	105,873	120,462
Governance costs	6	2,070	-	-	2,070	5,981
Total		97,562	10,381	-	107,943	126,443
Net Movement of funds before depreciation		(4,758)	(2,668)	-	(7,426)	(6,608)
Depreciation		2,714	-	2,914	5,628	3,447
Transfer between funds					-	-
Net Movement of funds		(7,472)	(2,668)	(2,914)	(13,054)	(10,055)
Funds b/fwd 1 January 2020		70,499	850,800	9,351	930,650	940,705
<b>Funds carried forward at 31 December 2020</b>		<b>63,027</b>	<b>848,132</b>	<b>6,437</b>	<b>917,596</b>	<b>930,650</b>

**Three Mile Cross Church****Balance Sheet as at 31 December 2020**

		2020		2019	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	13		800,208		792,890
<b>Current Assets</b>					
Debtors	14	6,175		9,037	
Cash at Bank and in hand		<u>112,963</u>		<u>130,473</u>	
		<b>119,138</b>		<b>139,510</b>	
<b>Liabilities falling due within one year</b>					
Creditors	15	<u>1,750</u>		<u>1,750</u>	
<b>Net current assets</b>			<b>117,388</b>		<b>137,760</b>
Net Assets			<u><u>917,596</u></u>		<u><u>930,650</u></u>
<b>Funds</b>					
Unrestricted Fund	16		63,027		70,499
Restricted Fund	16		848,132		850,800
Designated Fund	16		<u>6,437</u>		<u>9,351</u>
			<u><u>917,596</u></u>		<u><u>930,650</u></u>

For the financial year ended 31 December 2020, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2020 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees on <sup>8/31/2021</sup> 2021

and signed on their behalf by

DocuSigned by:



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Trustee - Rev. Deon Esterhuizen

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2020

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

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 Companies Act 2006.

Three Mile Cross Church 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 note(s).

##### b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and concluded that no restatements are required.

##### c) Preparation of the accounts on a going concern basis

The trustees are of the view that on the basis of existing reserves and continued stable levels of donations the charity is a going concern.

##### d) Income

Voluntary income, including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of church members is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2020

#### 1 Accounting Policies (continued)

##### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities includes the expenditure associated with the maintenance of the church, pastoral team and gifts to missions.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### i) Tangible fixed assets

The assets transferred at 1 January 2013 from Three Mile Cross Church Centre have been included at cost. It is not the policy of the charity to seek a revaluation of the property. Individual assets or building project expenses over £500 are capitalised at cost. No depreciation is charged on freehold land or buildings. Other tangible fixed assets are depreciated on a straight line basis over the five years. Fully depreciated assets are written off.

##### j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Three Mile Cross Church****Notes to the Accounts for the year ended 31 December 2020****2 Legal status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**3 Income from donations**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Offerings and Donations	80,781		-	<b>80,781</b>	92,669
Gift Aid Tax Refunded	10,787		-	<b>10,787</b>	13,533
Donated services	1,000	-	-	<b>1,000</b>	1,000
	<u>92,568</u>	<u>-</u>	<u>-</u>	<u><b>92,568</b></u>	<u>107,202</u>

Trustees and their related parties have made unconditional donations to the charity in the year. Such donations are a mix of regular donations where the donor is recorded by the charity for gift-aid purposes, and some are spontaneous cash gifts where only the gift and not the donor is recorded by the charity.

The charity is grateful to the Independent Examiner for his services. The value of this consultancy service to the charity is estimated at £1,000 (2019: £1,000). The estimated value of these services is recognised within incoming resources as a donation, and an equivalent charge included within governance costs.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**4 Income from Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Church camp	-	6,234	-	<b>6,234</b>	11,326
Other	206	1,479	-	<b>1,685</b>	1,200
	<u>206</u>	<u>7,713</u>	<u>-</u>	<u><b>7,919</b></u>	<u>12,526</u>

### Three Mile Cross Church

#### Notes to the Accounts for the year ending 31 December 2020

##### 5 Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2020 £	Total 2019 £
Salaries, National Insurance, Pension	42,018	-	-	<b>42,018</b>	48,483
Church gifts -Benevolent fund	850	-	-	<b>850</b>	670
Gifts to other ministries	2,278	1,771	-	<b>4,049</b>	9,781
Church camp	-	8,610	-	<b>8,610</b>	13,733
Utilities	6,347	-	-	<b>6,347</b>	8,786
Fire, insurance	4,331	-	-	<b>4,331</b>	3,683
Printing, postage and stationery	3,969	-	-	<b>3,969</b>	3,436
Sundry	1,323	-	-	<b>1,323</b>	949
Rent	20,302	-	-	<b>20,302</b>	20,200
Bank charges	273	-	-	<b>273</b>	388
Licences	1,078	-	-	<b>1,078</b>	957
Ministry books, tapes, Sunday School	403	-	-	<b>403</b>	285
Repairs and maintenance	10,042	-	-	<b>10,042</b>	4,775
Kitchen & cleaning supplies	2,098	-	-	<b>2,098</b>	3,948
Vehicle costs	179	-	-	<b>179</b>	388
	<u>95,492</u>	<u>10,381</u>	<u>-</u>	<u><b>105,873</b></u>	<u>120,462</u>

##### 6 Governance costs

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2020 £	Total 2019 £
Legal and professional	2,070	-	-	<b>2,070</b>	5,981
	<u>2,070</u>	<u>-</u>	<u>-</u>	<u><b>2,070</b></u>	<u>5,981</u>

##### 7 Net income/(expenditure) for the year

This is stated after charging:				<b>Total 2020 £</b>	Total 2019 £
Operating leases – equipment					838
Depreciation				<u><b>5,628</b></u>	<u>3,447</u>

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2020

#### 8 Summary of total expenditure

	Gifts £	Staff costs £	Other costs £	Total 2020 £	Total 2019 £
Direct church expenditure	4,899	42,018	58,956	<b>105,873</b>	120,462
	<u>4,899</u>	<u>42,018</u>	<u>58,956</u>	<u><b>105,873</b></u>	<u>120,462</u>

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Total 2020 £	Total 2019 £
Salaries and wages	<b>35,831</b>	45,865
Social security costs	<b>778</b>	836
Pension costs	<b>2,009</b>	1,812
Benefits	<b>3,400</b>	-
	<u><b>42,018</b></u>	<u>48,513</u>

No employees had employee benefits in excess of £60,000 (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Other than as stated in note 11, no Trustee received payment for professional or other services supplied to the charity (2019: £nil).

The key management personnel of the charity, comprise the trustees and the Finance Manager. Total employee benefits of the key management personnel of the Trust were £39,687 (2019: £48,513).

#### 10 Staff Numbers

The average monthly head count was 2 staff (2019: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2020 Number	2019 Number
Ministry	1	1
Governance	<u>1</u>	<u>1</u>
	<u><b>2</b></u>	<u><b>2</b></u>

**Three Mile Cross Church****Notes to the Accounts for the year ending 31 December 2020****11 Related party transactions**

Rev Deon Esterhuizen, a trustee received remuneration of £36,900 (2019: £33,432) plus a pension contribution of £2,009. (2019: £1,812). No other trustee received any remuneration, although a related party of Rudolf Esterhuizen, Rev Deon Esterhuizen received remuneration as above, and a related party of Rev Deon Esterhuizen, Mrs René Esterhuizen received a salary of £2,331.

The church has a Professional Liability policy with a limit of £1,000,000 for all claims in aggregate at a cost of £2,583 and covering all trustees.

**12 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**13 Tangible fixed assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Equipment</b>	<b>Mini Bus</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1st January 2020	786,683	69,041	14,570	<b>870,294</b>
Additions				<b>870,294</b>
Additions in the year	1,593	<b>11,354</b>	-	<b>12,947</b>
As at 31st December 2020	<b>788,276</b>	<b>80,395</b>	<b>14,570</b>	<b>883,241</b>
<b>Depreciation</b>				
As at 1st January 2020	-	65,992	11,413	<b>77,405</b>
Charge for the year	-	2,714	2,914	<b>5,628</b>
As at 31st December 2020	-	<b>68,706</b>	<b>14,327</b>	<b>83,033</b>
<b>Net book value</b>				
As at 31st December 2020	<b>788,276</b>	<b>11,689</b>	<b>243</b>	<b>800,208</b>
As at 31 December 2019	786,683	3,049	3,157	792,889

**14 Debtors and prepayments**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gift Aid tax recoverable	<b>590</b>	724
Prepayments	<b>3,110</b>	5,838
Rent Deposit	<b>2,475</b>	2,475
	<b>6,175</b>	<b>9,037</b>

## Three Mile Cross Church

## Notes to the Accounts for the year ending 31 December 2020

## 15 Liabilities falling due within one year

	2020 £	2019 £
Accrued expenses	<u>1,750</u>	<u>1,750</u>
	<u><u>1,750</u></u>	<u><u>1,750</u></u>

## 16 Analysis of charitable funds

	Brought Forward			Inter-fund	Deprecia- tion	Carried Forward
	at 1.1.20 £	Income £	Expenditure £	Transfers £	£	at 31.12.20 £
<b>Restricted Fund</b>						
Property	786,683	-	-	-	-	786,683
Other	1,771	-	(1,771)	-	-	-
Visiting speakers	(1,479)	1,479	-	-	-	-
Camp	2,397	6,234	(8,610)	-	-	21
Land purchase fund	61,428	-	-	-	-	61,428
	<u>850,800</u>	<u>7,713</u>	<u>(10,381)</u>	<u>-</u>	<u>-</u>	<u>848,132</u>
<b>Unrestricted fund</b>						
General	70,499	92,804	(97,562)	-	(2,714)	63,027
	<u>70,499</u>	<u>92,804</u>	<u>(97,562)</u>	<u>0</u>	<u>(2,714)</u>	<u>63,027</u>
<b>Designated fund (unrestricted)</b>						
Capital equipment	9,351	-	-	-	(2,914)	6,437
	<u>9,351</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,914)</u>	<u>6,437</u>
<b>Total Funds</b>	<u>930,650</u>	<u>100,517</u>	<u>(107,943)</u>	<u>-</u>	<u>(2,914)</u>	<u>917,596</u>