

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 November 2021  
for  
Forest Gate Church

Thorne & Co.  
Accountants  
1 St Mary's Street  
Ross-on-Wye  
Herefordshire  
HR9 5HT

Contents of the Financial Statements  
for the Year Ended 30 November 2021

	Page
Chairman's Report	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

Forest Gate Church

Chairman's Report  
for the Year Ended 30 November 2021

FOREST GATE CHURCH CHARITY AGM  
18th May 2022  
7.30pm

Chairman's Report

Thank you all for your support and for attending out AGM, it is most greatly appreciated. We are once again relaying it via Zoom, which we consider to be the most suitable and convenient way for conducting the meeting.

Last year's AGM, you may recall, was a month later than usual, owing to my being indisposed (in hospital), so thanks for your understanding, co-operation and for carrying on.

Reminder: Whilst we are almost half way through the present year, we're dealing with matters retrospectively relating to 2021, so we keep that in mind when reviewing the finance figures and the Leaders report.

The present Directors consist of Pam Britton, Steve Jones, Margaret Hewis, Karen Williams and myself, and I wish to express my great appreciation for the service and support they give to Forest Gate Church. We are also grateful to our senior leaders, John and Louise, for the support and input they give us; one of whom attends the quarterly Directors meeting and supplies an updated report. Also we are very pleased to have the efficient services of Lucy who supplies the regular financial updates, which include bank accounts and various items of income and expenditure.

The role and function of the Directors is to provide oversight to the financial matters of Forest Gate Church and to offer advice and suggestions when required. All Director's serve for a limited period of time, hence replacements are regularly required in line with the Charity Constitution. Since our last AGM, Karen has moved away and now lives in Anglesey; having recently lost her father and just begun a new job, Zoom enables her to join our Directors meetings. By the next AGM, some replacements will be required as per the Constitution, so can I ask that you might consider this in your service to Forest Gate Church.

Owing to the pandemic, the past couple of years has been far from straight forward and most of the relevant year comes under restrictions related to that; the guidelines for which could changes almost on a daily basis. So we are grateful to our Building Trustees, together with Louise and Lucy, for their efforts to keep pace with the changes. As soon as was appropriate, and in line with the government guidelines, the use of shared office space recommenced. Under varying restrictions they are to be commended for the effective administration of the use of the Y&C on behalf of our Building Trustees; including details such as making sure we were all suitable sanitized on entering the building.

The proposed extension plans for the rear of the Y&C were put on hold and continue to be so.

To save any duplication I will conclude my report here as other items will be included in the Leaders Report to come later.

Bill Hewis  
(For and on behalf of Forest Gate Church Charity Directors)

Report of the Trustees  
for the Year Ended 30 November 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 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

To advance the Christian Faith for the benefit of the public in accordance with the statement of beliefs in such ways and in such parts of England and Wales or the World as the directors may from time to time think fit. To advance education in such ways and in such parts of England and Wales or the World as the directors from time to time may think fit. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of England and Wales or the World as the directors from time to time think fit.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The governing document of the charity is the company's Memorandum and Articles of Association. The business of the company is managed by a Council of Management. Members of the Council of Management are the trustees of the charity.

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

Forest Gate Church recognises that an effective board of trustees is essential if the charity is to be effective in achieving its objects. Forest Gate Church is committed to be representative of the people with whom the charity works and have available to it all of the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge both of trusteeship in general and of the Charity's activities to enable them to carry out their role and to represent the Charity at meetings and other events.

Forest Gate Church operates an open recruitment process and the constitution allows any of our members to nominate candidates for trusteeship at the AGM. Trustees may also be co-opted.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08310740 (England and Wales)

### **Registered Charity number**

1151147

### **Registered office**

Youth and Community Building  
New Road  
Mitcheldean  
Gloucestershire  
GL17 0BX

Forest Gate Church

Report of the Trustees  
for the Year Ended 30 November 2021

**Trustees**

M L Britton Retired  
Rev G W Crees Retired  
K Jones Retired  
D A Stephens Computer Consultant  
Mrs P Britton Retired  
M J Evans Account Executive  
Mrs M Hewis Early Years Manager  
S P Jones Teacher  
W W Hewis Retired  
Mrs K Williams (appointed 30.6.21)

**Company Secretary**

K Jones

**Independent Examiner**

Edward Richards  
FCCA  
Thorne & Co.  
Accountants  
1 St Mary's Street  
Ross-on-Wye  
Herefordshire  
HR9 5HT

Approved by order of the board of trustees on 31 August 2022 and signed on its behalf by:

W W Hewis - Trustee

**Independent examiner's report to the trustees of Forest Gate Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Edward Richards  
FCCA  
Thorne & Co.  
Accountants  
1 St Mary's Street  
Ross-on-Wye  
Herefordshire  
HR9 5HT

31 August 2022

Forest Gate Church

Statement of Financial Activities  
for the Year Ended 30 November 2021

	Notes	30.11.21 Unrestricted funds £	30.11.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		57,136	59,268
Investment income	2	9	153
<b>Total</b>		<u>57,145</u>	<u>59,421</u>
<b>EXPENDITURE ON</b>			
Raising funds		34,893	34,673
<b>Charitable activities</b>			
General		11,611	10,408
Other		438	859
<b>Total</b>		<u>46,942</u>	<u>45,940</u>
<b>NET INCOME</b>		10,203	13,481
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		98,574	85,093
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>108,777</u></u>	<u><u>98,574</u></u>

The notes form part of these financial statements

	Notes	30.11.21 Unrestricted funds £	30.11.20 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		107,193	97,454
<b>CREDITORS</b>			
Amounts falling due within one year	7	1,584	1,120
<b>NET CURRENT ASSETS</b>		<u>108,777</u>	<u>98,574</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		108,777	98,574
<b>NET ASSETS</b>		<u>108,777</u>	<u>98,574</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>108,777</u>	<u>98,574</u>
<b>TOTAL FUNDS</b>		<u>108,777</u>	<u>98,574</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



Forest Gate Church

Balance Sheet - continued

30 November 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2022 and were signed on its behalf by:

W W Hewis - Trustee

K Jones - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021

**2. INVESTMENT INCOME**

	30.11.21	30.11.20
	£	£
Deposit account interest	9	153
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30.11.21	30.11.20
	£	£
Rent	-	1,932
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30.11.21	30.11.20
Worship Leaders	2	2
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	59,268
Investment income	153
<b>Total</b>	<u>59,421</u>
<b>EXPENDITURE ON</b>	
Raising funds	34,673
<b>Charitable activities</b>	
General	10,408
Other	859

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
funds  
£

**Total** 45,940

**NET INCOME** 13,481

**RECONCILIATION OF FUNDS**

**Total funds brought forward** 85,093

**TOTAL FUNDS CARRIED FORWARD** 98,574

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.21 £	30.11.20 £
Trade creditors	(1,926)	(1,450)
Accruals and deferred income	342	330
	<u>(1,584)</u>	<u>(1,120)</u>

**8. MOVEMENT IN FUNDS**

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
<b>Unrestricted funds</b>			
General fund	47,421	10,203	57,624
Pre Incorporation Activity	51,153	-	51,153
	<u>98,574</u>	<u>10,203</u>	<u>108,777</u>
<b>TOTAL FUNDS</b>	<u>98,574</u>	<u>10,203</u>	<u>108,777</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,145	(46,942)	10,203
	<u>57,145</u>	<u>(46,942)</u>	<u>10,203</u>
<b>TOTAL FUNDS</b>	<u>57,145</u>	<u>(46,942)</u>	<u>10,203</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
<b>Unrestricted funds</b>			
General fund	33,940	13,481	47,421
Pre Incorporation Activity	51,153	-	51,153
	<u>85,093</u>	<u>13,481</u>	<u>98,574</u>
<b>TOTAL FUNDS</b>	<u>85,093</u>	<u>13,481</u>	<u>98,574</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,421	(45,940)	13,481
	<u>59,421</u>	<u>(45,940)</u>	<u>13,481</u>
<b>TOTAL FUNDS</b>	<u>59,421</u>	<u>(45,940)</u>	<u>13,481</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.19 £	Net movement in funds £	At 30.11.21 £
<b>Unrestricted funds</b>			
General fund	33,940	23,684	57,624
Pre Incorporation Activity	51,153	-	51,153
	<u>85,093</u>	<u>23,684</u>	<u>108,777</u>
<b>TOTAL FUNDS</b>	<u>85,093</u>	<u>23,684</u>	<u>108,777</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,566	(92,882)	23,684
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>116,566</u>	<u>(92,882)</u>	<u>23,684</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2021.

Detailed Statement of Financial Activities  
for the Year Ended 30 November 2021

	30.11.21 £	30.11.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Other income	745	250
Covenanted donations	49,489	51,973
Gift aid	6,902	7,045
	<hr/> 57,136	<hr/> 59,268
<b>Investment income</b>		
Deposit account interest	9	153
	<hr/> 57,145	<hr/> 59,421
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rent	-	1,932
Insurance	832	806
Light and heat	2,445	1,432
Telephone	549	530
Postage and stationery	2,933	2,782
Sundries	1,267	2,363
Advertising and marketing	-	52
Motor and travel expenses	756	1,371
Repairs and renewals	1,129	1,541
Training	544	317
Accountancy	342	330
Wages	18,757	19,678
Speakers	-	300
Sermon expenses	5,076	1,239
Banners	263	-
	<hr/> 34,893	<hr/> 34,673
<b>Charitable activities</b>		
Rates and water	96	-
Grants to institutions	11,515	10,408
	<hr/> 11,611	<hr/> 10,408
<b>Other</b>		
Young peoples expenses	438	859
	<hr/> 46,942	<hr/> 45,940
<b>Total resources expended</b>		
<b>Net income</b>	<hr/> 10,203	<hr/> 13,481

This page does not form part of the statutory financial statements