

Charity registration number 1151147 (England and Wales)

Company registration number 08310740

FOREST GATE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

FOREST GATE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Jones Mrs H R Bird Mrs S B Gibson Mrs S L Jones
Secretary	Mr K Jones
Charity number (England and Wales)	1151147
Company number	08310740
Registered office	Youth and Community Building New Road Mitcheldean Gloucestershire United Kingdom GL17 0BX
Independent examiner	Edward Richards Thorne & Co 1 St Mary's Street Ross-on-Wye Herefordshire England HR9 5HT

FOREST GATE CHURCH

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FOREST GATE CHURCH

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2024

Chairman's Report to the Forest Gate Church Charity AGM

May 21st, 2025

Firstly, I'd like to welcome you all, and to thank you for coming to our Annual General Meeting.

Forest Gate Church became a registered Charity in March 8th, 2013.

We have a legal requirement to have charity members and directors, and we must hold an Annual General Meeting every year where new members can be welcomed and where directors can be appointed by the membership. This year we haven't received any new applications for charity directors but we do have two new applications for membership which we'll consider later in the meeting.

We currently have 28 members and 6 directors, with myself as chair of the directors and Hayley as secretary. The other charity directors are: Sara, Duncan, Linda and Sandy.

Directors serve for a 3 year term and may then be re-elected for a further term. They must ensure that the charity remains solvent and is run efficiently and effectively. To these ends they work closely with the senior leaders, Louise and John, and we are very grateful for the work they continue to do for God's kingdom in this place.

The directors meet once a quarter along with one of the senior leaders and Melanie submits a financial report to every directors' meeting. She will shortly present to this meeting an overall report for the financial year that ended in 2024.

You will see from her report that our finances continue to be stable and sound, and I'd like us all to thank Mel for all the work she does as treasurer for the church – not only is she very efficient and diligent, but she also responds so quickly to all our requests for which I'm extremely grateful.

While we must fulfil our legal obligations to comply with company law and the Charities Commission, we are after all a church. The purpose of our church is to teach the ways of God, serve Him faithfully and enthusiastically within our community, and to share the Good News of Jesus with those around us.

In addition to our Sunday worship services, Little Sprouts continues to operate on a weekly basis in term time for preschool children and their parents/carers, we have a monthly community coffee morning and a monthly senior citizen's coffee morning.

Gatecrash operates every Friday evening in term time with over 40 young people coming to every session, and Housecrash runs at Steve and Lou's home once a month on a Sunday evening. For everyone who supports any of these activities I just want to offer once again my heartfelt thanks.

This concludes my report to the AGM – I'll now hand over to Melanie for the financial report and then onto Louise for the leaders' report.



Keith Jones

Forest Gate Church Chairman

FOREST GATE CHURCH

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

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Keith Jones
Chairman

FOREST GATE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

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.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee. 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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Jones

Mrs M Hewis

(Resigned 22 May 2024)

Mr S P Jones

(Resigned 22 May 2024)

Mrs H R Bird

Mrs S B Gibson

Mrs S L Jones

FOREST GATE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

Recruitment and appointment of 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.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

Mr K Jones
Trustee

19 August 2025

FOREST GATE CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOREST GATE CHURCH

I report to the trustees on my examination of the financial statements of Forest Gate Church (the charity) for the year ended 30 November 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements 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 financial statements to be reached.

Edward Richards

FCCA

Thorne & Co

1 St Mary's Street

Ross-on-Wye

Herefordshire

HR9 5HT

England

19 August 2025

FOREST GATE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	62,611	55,219
Charitable activities	4	8,389	3,470
Investments	5	1,082	606
Total income		<u>72,082</u>	<u>59,295</u>
Expenditure on:			
Charitable activities	6	67,314	53,276
Other expenditure	11	2,824	232
Total expenditure		<u>70,138</u>	<u>53,508</u>
Net income and movement in funds		1,944	5,787
Reconciliation of funds:			
Fund balances at 1 December 2023		<u>108,528</u>	<u>102,741</u>
Fund balances at 30 November 2024		<u>110,472</u>	<u>108,528</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FOREST GATE CHURCH

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		111,417		108,967	
Creditors: amounts falling due within one year	14	(945)		(439)	
Net current assets			110,472		108,528
The funds of the charity					
Unrestricted funds	15		110,472		108,528
			110,472		108,528

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19 August 2025

Mr K Jones
Trustee

Company registration number 08310740 (England and Wales)

FOREST GATE CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	17		1,368		6,914
Investing activities					
Investment income received		1,082		606	
		<hr/>		<hr/>	
Net cash generated from investing activities			1,082		606
Net cash generated from financing activities			-		-
			<hr/>		<hr/>
Net increase in cash and cash equivalents			2,450		7,520
Cash and cash equivalents at beginning of year			108,967		101,447
			<hr/>		<hr/>
Cash and cash equivalents at end of year			111,417		108,967
			<hr/> <hr/>		<hr/> <hr/>

FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

Forest Gate Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Youth and Community Building, New Road, Mitcheldean, Gloucestershire, GL17 0BX, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	6,610	4,720
Legacies	56,001	50,499
	<u>62,611</u>	<u>55,219</u>
Donations and gifts		
Gift Aid	6,610	4,720
	<u>6,610</u>	<u>4,720</u>
Legacies		
Covenants and collections	56,001	50,499
	<u>56,001</u>	<u>50,499</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Events	7,253	2,839
Charitable rental income	591	411
Gifts	545	220
	<u>8,389</u>	<u>3,470</u>

FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest	1,082	606

6 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Insurance	1,054	1,024
Light and heat	1,573	2,173
Telephone	574	364
Stationery	3,473	934
Sundry expenses	7,679	(858)
Motor and travel	-	1,844
Repairs	8,918	4,862
Training	497	1,016
Accountancy	378	354
Wages	25,464	19,583
Sermon expenses	899	1,188
Banners	2,994	5,479
Speakers	1,649	600
Rates and water	196	185
	55,348	38,748
Grant funding of activities (see note 7)	11,966	14,528
	67,314	53,276
Analysis by fund		
Unrestricted funds	67,314	53,276

7 Grants payable

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Grants to institutions:		
Other	11,966	14,528

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FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

8	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

-	-
=====	=====

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number

Worship Leaders	2	2
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Other expenditure

Unrestricted	Unrestricted
funds	funds
2024	2023
£	£

Young people	2,824	232
	=====	=====

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Limited by Guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	141	-
Trade creditors	450	-
Accruals and deferred income	354	439
	<u>945</u>	<u>439</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023 £	Incoming resources £	Resources expended £	At 30 November 2024 £
General funds	108,528	72,082	(70,138)	110,472
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 December 2022 £	Incoming resources £	Resources expended £	At 30 November 2023 £
General funds	102,741	59,295	(53,508)	108,528
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

17 Cash generated from operations

	2024 £	2023 £
Surplus for the year	1,944	5,787
Adjustments for:		
Investment income recognised in statement of financial activities	(1,082)	(606)
Movements in working capital:		
(Increase)/decrease in debtors	-	1
Increase in creditors	506	1,732
Cash generated from operations	<u>1,368</u>	<u>6,914</u>

FOREST GATE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2024*

18 Analysis of changes in net funds

The charity had no material debt during the year.