

# **BERRYMEAD EVANGELICAL CHURCH**

## **ANNUAL REPORT FOR 2023 (CONT')**

### **ACCOUNTING POLICIES**

The financial statements, incorporating a Statement of Financial Affairs, have been prepared in accordance with the Statement of Accounting Practice (SORP FRS 102) "Accounting and Reporting by Charities", issued in 2000 by the Charity Commissioners for England and Wales, and with applicable Accounting Standards. The particular accounting policies adopted by the Elders are described below:

#### **1. ACCOUNTING CONVENTION**

The financial statements have been prepared under the historical cost convention.

#### **2. RESOURCES EXPENDED**

##### **Direct Charitable Expenditure**

Includes all expenditure directly related to the objects of the Church

##### **Other expenditure**

This is analysed under the following two sub-headings, as required by the SORP

##### **Income Generation and Promotion**

- Costs incurred in publicity

##### **Management and administration of the Church**

- Expenditure incurred in the management of the Church's assets, organisational administration and compliance with constitutional and statutory requirements.

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR

	This Year	Last Year
<b><u>UNRESTRICTED FUNDS</u></b>		
<b><u>General Fund</u></b>	£	£
<u>Income</u>		
Offerings and gifts	33,503	34,837
Legacies	10,000	-
Bank interest	101	42
	<b>43,604</b>	<b>34,879</b>
<u>Expenditure</u>		
<u>Gospel and ministry</u>		
Catering	617	541
Speakers expenses	512	150
Telephone and broadband	488	375
Ealing CommunityTransport	487	408
Copyright licence	423	396
Annual donation to Evangelical Alliance	250	250
Hire of rooms	234	160
Computer applications	213	135
Good News newspaper	211	272
Communion wine and disposable glasses	205	34
Thirty-eight eleven (was CCPAS)	169	129
Bibles and Gospels	114	-
Counties	100	-
Web site	92	92
Subscription to Partnership	50	60
Subscription to Acton Churches Together	50	50
Banners	-	113
Advertising	-	26
Publications	-	12
	<b>4,215</b>	<b>3,203</b>
<u>Gifts</u>		
Gifts to UK workers and missions	3,900	4,048
Gift to Acton Homeless Concern	1,500	2,000
Gift to Ealing Foodbank	1,500	2,000
Gift to the Living Room	1,500	2,000
Gift to Ealing Churches Winter Night Shelter	1,500	2,000
Gift to Christians against poverty	1,500	2,000
Gift to Ascension Trust	500	500
Miscellaneous gifts	250	400
Flowers and floral tributes	14	-
	<b>12,164</b>	<b>14,948</b>
<u>Upkeep of premises</u>		
Heat, light and water	1,182	1,167
Roof repairs	267	4,000
Cleaning and cleaning materials	209	146
Keys	162	-
Church Growth Trust administration fee	120	120
	<b>1,940</b>	<b>5,433</b>

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
<b>UNRESTRICTED FUNDS (CONT')</b>	£	£
<b>General Fund - Expenditure (cont')</b>		
<u>Equipment</u>		
Catering equipment	392	7
Piano tuning	75	-
Insurance - contents of Hall etc	69	67
Insurance – Loss Recovery	58	55
Insurance - All Risks	48	40
Central heating service	-	120
	642	289
<u>Management and administration of the charity</u>		
Reporting Accountants' fee	144	138
	144	138
Total expenditure for year	19,105	24,011
Surplus/(deficit) for year before transfers	24,499	10,868
<u>Deduct: Transfers to Restricted Funds</u>		
Building Fund	8,094	-
Missionary Fund	17,648	17,132
Christian Aid Fund	322	500
Mano y Mano Fund	467	16
TEAR Fund	342	9,825
	26,873	27,473
Surplus/(deficit) for year after transfers	2,374	16,605
Fund balance brought forward at 1 January 2023	16,488	33,093
<b>Fund balance carried forward at 31 December 2023</b>	<b>14,114</b>	<b>16,488</b>

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
<b><u>RESTRICTED FUNDS</u></b>	£	£
<b><u>BUILDING FUND</u></b>		
<u>Income</u>		
Offerings and gifts	726	1,442
<u>Expenditure</u>		
Decorating – Interior	6,005	-
Decorating – Exterior	2,560	-
Insurance of building	865	830
Courtyard drain	420	-
	<b>9,850</b>	<b>830</b>
Surplus/(deficit) for year	<b>9,124</b>	612
Transfer from General Fund	8,094	-
Surplus/(deficit) for year after transfer	<b>1,030</b>	612
Fund balance brought forward at 1 January 2023	1,030	418
<b>Fund balance carried forward at 31 December 2023</b>	-	1,030
<b><u>CHRISTIAN AID FUND</u></b>		
<u>Income</u>		
Offerings and gifts	178	-
<u>Expenditure</u>		
Gifts to Christian Aid	<b>500</b>	<b>500</b>
Surplus/(deficit) for year	<b>322</b>	<b>500</b>
Transfer from General Fund	322	500
Surplus/(deficit) for year after transfer	-	-
Fund balance brought forward at 1 January 2023	-	-
<b>Fund balance carried forward at 31 December 2023</b>	-	-

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
<b><u>RESTRICTED FUNDS (CONT')</u></b>		
<b><u>EQUIPMENT &amp; FURNITURE FUND</u></b>		
<u>Income</u>		
Offerings and gifts	151	499
<u>Expenditure</u>		
Sound Boxes	1,214	-
Cooker	300	-
HP Pavilion laptop computer	-	850
	1,514	850
Surplus/(deficit) for year	1,363	351
Fund balance brought forward at 1 January 2023	1,619	1,970
<b>Fund balance carried forward at 31 December 2023</b>	256	1,619
<b><u>GAP (THE) FUND</u></b>		
<u>Income</u>	-	-
<u>Expenditure</u>	-	-
Fund balance brought forward at 1 January 2023	38	38
<b>Fund balance carried forward at 31 December 2023</b>	38	38
<b><u>MANO Y MANO FUND</u></b>		
<u>Income</u>		
Gifts	533	1,015
<u>Expenditure</u>		
Gifts to Mano y Mano	1,000	1,031
Surplus/(deficit) for year	467	16
Transfer from General Fund	467	16
	-	-
Fund balance brought forward at 1 January 2023	-	-
<b>Fund balance carried forward at 31 December 2023</b>	-	-

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

		This Year	Last Year
		£	£
<b><u>RESTRICTED FUNDS (CONT')</u></b>			
<b><u>MISSIONARY FUND</u></b>	See Note		
<u>Income</u>			
Offerings and gifts		1,667	1,688
<u>Expenditure</u>			
Gifts to missionaries	4	14,200	14,400
Gifts to missionary organisations		5,115	4,420
		19,315	18,820
Surplus/(deficit) for year		17,648	17,132
Transfer from General Fund		17,648	17,132
		-	-
Fund balance brought forward at 1 January 2023		-	-
<b>Fund balance carried forward at 31 December 2023</b>		-	-
<b><u>TEAR FUND</u></b>			
<u>Income</u>			
Offerings and gifts		658	923
<u>Expenditure</u>			
Gifts to TEAR Fund		1,000	11,000
Surplus/(Deficit) for year		342	10,077
Transfer from General Fund		342	9,825
Surplus/(deficit) for year after transfer		-	252
Fund balance brought forward at 1 January 2023		-	252
<b>Fund balance carried forward at 31 December 2023</b>		-	-
<b><u>W3@ FUND</u></b>			
<u>Income</u>		-	-
<u>Expenditure</u>		-	-
Fund balance brought forward at 1 January 2023		357	357
<b>Fund balance carried forward at 31 December 2023</b>		357	357

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
<b><u>RESTRICTED FUNDS (CONT')</u></b>	£	£
<b><u>SUMMARY OF MOVEMENTS ON RESTRICTED FUNDS</u></b>		
<u>Income</u>		
Building Fund	726	1,442
Christian Aid Fund	178	-
Equipment and Furniture Fund	151	499
Mano y Mano Fund	533	1,015
Missionary Fund	1,667	1,688
TEAR Fund	658	923
	3,913	5,567
<u>Expenditure</u>		
Building Fund	9,850	830
Christian Aid Fund	500	500
Equipment and Furniture Fund	1,514	850
Mano y Mano Fund	1,000	1,031
Missionary Fund	19,315	18,820
TEAR Fund	1,000	11,000
	33,179	33,031
<u>Transfers from Unrestricted Funds</u>		
Building Fund	8,094	-
Christian Aid Fund	322	500
Mano y Mano Fund	467	16
Missionary Fund	17,648	17,132
TEAR Fund	342	9,825
	26,873	27,473
<u>Funds balances brought forward at 1 January 2023</u>		
Building Fund	1,030	418
Equipment and Furniture Fund	1,619	1,970
Gap (The) Fund	38	38
Mano y Mano Fund	-	-
TEAR Fund	-	252
W3@ Fund	357	357
	3,044	3,035
<b><u>Fund balances carried forward at 31 December 2023</u></b>		
Building Fund	-	1,030
Equipment and Furniture Fund	256	1,619
Gap (The) Fund	38	38
W3@ Fund	357	357
	651	3,044

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2023 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
<b><u>RESTRICTED FUNDS (CONT')</u></b>		
<b><u>Overall Summary - Restricted Funds</u></b>		
Income	3,913	5,567
Expenditure	33,179	33,031
Surplus/(Deficit) before transfers from unrestricted funds	29,266	27,464
Transfers from unrestricted funds	26,873	27,473
Surplus/(Deficit) after transfers from unrestricted funds	2,393	9
Funds balances brought forward at 1 January 2023	3,044	3,035
<b>Funds balances carried forward at 31 December 2022</b>	651	3,044

### NOTES TO THE ACCOUNTS

1. The Church is a charity and is not liable to United Kingdom income tax.
2. Restricted Funds are funds which are subject to specific trusts. The income for each of these has come from donations. Expenditure from these funds must comply with the terms of the relevant trusts. The funds are for the following purposes:  
The Gap Fund and the W3@ Fund are for children's and youth activities.  
Building Fund is for the upkeep of church premises.  
Equipment and Furniture Fund is for the purchase (or hire) of equipment and furniture.  
Christian Aid Fund, Mano y Mano Fund and TEAR Fund are for gifts to be given to these charities.
3. Income for the year included £1,890 in respect of tax recovered under the Gift Aid scheme. (In 2022 the equivalent figure was £1,665.)
4. Gifts to missionaries were to Gina & Jimmy Aitkenhead (Arab World), Andrew & Jan Bovey (Thailand), Eunice Burden (Thailand), Ana & Dave Garlick (Ecuador), Alison & Peter Kennelly (France), Marcondes & Ruth Marques (Brazil), Jeremy Nash (Burkina Faso), Bob & Lenore Souza (France), John & Claire Tang (Belgium).



# **BERRYMEAD EVANGELICAL CHURCH**

## **Independent Examiner's Report to the Members of Berrymead Evangelical Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023, which are set out on pages 6 to 14.

### **Respective responsibilities of the Managing Trustees and the Examiner**

The charity's Managing Trustees are responsible for the preparation of the accounts. They 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.

It is my responsibility to:

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**David C Smith**

of David Smith & Co, Accountant  
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22 March 2024