

COMPASS CHURCH WELLINGBOROUGH

Trustees' Annual Report for the year ended 31 October 2021

The trustees present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

Reference and Administrative details

Charity Name:	Compass Church Wellingborough	
Charity Registration Number:	1166118	
Charity's Principal Address:	18 Third Avenue Wellingborough Northants NN9 5TY	
Trustees:	Mr Paul Cooper	(Chairman)
	Mr Ian Askew	(Treasurer)
	Mr Kyle McGilley	(Secretary)
Independent Examiner:	Mr Neil Gray ACA 8 Kingmaker Way Northampton NN4 8QL	
Bankers:	NatWest 41 Weston Favell Centre Northampton NN3 8JZ	

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, Foundation Constitution (17 March 2016), and constitutes a Charitable Incorporated Organisation ("CIO").

Structure and Management

Overall responsibility for the church lies with the trustees of whom there are three including the Pastor who, along with an elder, are responsible for overseeing the church. These two bodies, trustees and eldership, while being two distinct groups have a number of common members and between them have a common goal between them and are responsible for the formulating and implementation of policies designed to further the objectives of the church. The power for the appointment or removal of trustees lies with the Trustees themselves.

Trustee Selection Methods

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Trustees are selected from within the Church's membership. The criteria for choosing trustees are their commitment to the Church and the usefulness of their professional expertise to the Church.

Objectives and Activities

Objectives

To advance the Christian faith for the public benefit, in particular but not exclusively by all or any of the following means:

To facilitate the establishment of a local church which seeks to be a benefit to, and positive influence on, the local community by spreading the gospel of Jesus Christ through evangelism and advancement of the Christian faith.

To provide and maintain premises and facilities for the church to meet for worship, religious instruction and teaching, and other related activities.

To assemble regularly for Sunday Services, small group meetings, prayer meetings, youth work, children's work, leadership training and adult discipleship. Activities including groups and events for all ages incorporating worship, prayer and study of the Holy Bible, raising awareness and understanding of scripture, biblical principles and practices.

Missional and outreach work, including encouragement, pastoral support and community activities; building and maintaining relationships within the community and with other like-minded churches.

Activities

When planning activities for the year, the Trustees have had regard to the Charity Commission's guidance on public benefit.

Compass Church has established itself as a local church with strong foundations having a positive influence in the local community of Wellingborough, Northamptonshire and beyond.

During the year the Church continued its objective to advance the Christian Faith through: worship and prayer, spreading the gospel of Jesus Christ, adult discipleship & training, children's & youth work, providing practical and pastoral care for people in the community, outreach & ministry work and the expansion of relationships with churches nationally and internationally.

Achievements and Performance

Premises

The church does not currently own or lease premises for its activities and instead hires a function room(s) at a local venues for its activities.

With the outbreak of the Covid-19 Pandemic, National Lockdowns and Social Distancing regulations coming into force in March 2020, our Sunday Services, small group meetings, discipleship & training, children's & youth work all successfully moved to online and social media platforms including Zoom, Facebook and YouTube.

The church closely observed Government Guidelines for 'Places of Worship' to gradually reintroduce in person services from June 2021, hiring rooms at Castle Theatre, Wellingborough for these meetings whilst adhering to strict capacity and social distancing guidelines.

Worship & Prayer

The church usually meets each week for Sunday Services, during the week in small (Core) groups, and for various prayer and worship meetings. During the Covid-19 Pandemic these continued on social media platforms including Zoom, Facebook and YouTube.

Closely observing Government Guidelines for 'Places of Worship' in June & July 2021 Sunday Services were reintroduced in person at The Castle Theatre, Wellingborough with the requirement for attenders to pre-register. Limited capacity enabled Safe Distancing and Services were simultaneously broadcast live on Social Media for those unable to attend in person.

In August, in line with Government Guidelines, Sunday Services recommenced fully in person.

Discipleship & Training

Sunday services incorporate prayer and worship with Bible teaching at the centre to encourage faith and Christ-centred living, and with an evangelistic component appealing to non-Christians.

Church members meet weekly in small (Core) groups for discipleship, spiritual growth and training. During the Covid-19 Pandemic these continued on social media platforms including Zoom, and from September 2021 Core Groups resumed again in person.

Monday Night Bible Studies were held online during the Covid-19 Pandemic and these recommenced again in-person from September 2021.

Children's & Youth Work

Children and youth are a key demographic in the church and an important part of the vision of the church.

During the Covid-19 Pandemic 'Facebook Live' Kids' Church meetings were held every Sunday afternoon and online Youth meetings were held every Friday evening for teenagers and young adults (ages 11 – 14 and 15+ years).

These meetings included discipleship, worship, prayer and social activities. The aim was and is to provide them with a safe, inspiring and supporting environment where they have an opportunity to build relationships and have fun whilst also being informative and sharing the gospel with them.

In August 2021, in line with Government Guidelines, Sunday Services recommenced fully in person and children were able to enjoy Song & Story time with a parent attending with them so children could settle back in to meeting in groups.

From September 2021, All Age Kids Church also recommenced on Sunday mornings with all the children up to Year 6 invited to attend and some older Youth voluntarily assisting

leaders. The expectation was that the all-age dynamic would bring a family feel to the group.

Further to that Church provided an opportunity for classroom deeper learning for those children who wanted to explore the Bible more. This was aimed at those old enough to read & write and begin to use the Bible from younger school years up to youth. This was held on Sunday afternoons from September and children learned scripture together, gained practical Bible usage skills, and were taught from the Bible whilst having discussion about what they were learning. This was open for parents to stay if they want to learn with their children and continue that learning at home too.

Our older juniors and youth were again able to meet on a Friday night for friendship and to receive biblical teaching. These Friday night sessions are invaluable - mixed in with the fun and the cake eating, is precious work that can be a lifeline for a young person navigating their way through to adulthood.

During the October 2021 half-term a two night Juniors & Youth Camp was held for 7-15 year olds at The Chellington Centre, Milton Keynes where Church offered teachings, worship and fun activities!

Community Outreach

The church has been involved in a number of programmes for the local community but sadly during the Covid-19 Pandemic and during lockdown restrictions these had to be suspended. Now that restrictions are lifting these ministries and others are under review with a plan to recommence them when suitable premises become available for public hire/use one more.

Itinerant Ministry Work/Church Relationships

The Senior Pastor and his wife serve as leaders and members of Ministers Fellowship Global ("MFG"). MFG is a non-denominational charitable organisation based on genuine relationships. MFG focuses on supporting ministers and leaders as part of a worldwide family of churches, providing, amongst other things, accountability without control. The church elder and his wife are also members of MFG.

The church continues to have close relationships with other churches in this country and overseas that are also affiliated to MFG. Overseas ministry trips and conferences sadly had to be cancelled this year due to the Covid-19 pandemic, however online meetings and recorded material continued to be made available.

Financial Support

Financial gifts to individuals are strictly controlled and the Church's policy is that support is generally given only to recipients who are known to us and are genuinely in need through circumstances beyond their control, thereby ensuring, as far as possible, that the money is well invested.

Financial Review

Reserves Policy

The Trustees do not have a formal reserves policy but income from Tithes, Offerings and Donations received on a weekly, monthly and ad-hoc cash basis will be sufficient to meet the day to day running costs of the Charity.

Principle Funding Sources

The church raises most of the funds it needs to carry out its activities from within its own membership and congregation. The church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure but nevertheless contribute substantially to the achievement of the church's objectives. The trustees are confident that the church's cash flow is such that it is able to meet its short and medium-term commitments.

Plans for Future Period

The charity looks forward to further achieving its charitable objectives during the forthcoming year. There is of course the need to be financially prudent given the level of income and resources, and our current financial commitments. However, it is anticipated the income and activities of the charity will continue to expand.

The church does not currently own or lease premises and, during the Covid-19 Pandemic the church, did not required the use of hired preemies as all activities were all switched to online and social media platforms. The hire of premises recommenced in June 2021.

This year funds have increased as the hire of meeting places has not been necessary for part of the year due to the pandemic. Income has remained steady placing the church in a more financially secure position. The Trustees and senior leaders believe having a dedicated and permanent premises would enable the church to develop, grow and further achieve its objectives. Church continues to actively raise funds for the securing/renovation of a suitable premises should one become imminently available in Wellingborough.

Financial matters aside, we will continue to be proactive in trying to achieve our ultimate aim of taking the "Good News" of the Christian Faith to as wide an audience as possible.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Paul Cooper
(Chair)



Ian Mark Askew
(Treasurer)

Date

28/7/22

28/07/2022



CHARITY COMMISSION
FOR ENGLAND AND WALES

Compass Church Wellingborough			Charity No (if any)		1166118	CC17a
Annual accounts for the period						
Period start date	01/11/2020	To	Period end date	31/10/2021		

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	116,076	335	-	116,411	87,210
Charitable activities	S02	-	156	-	156	3,023
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	116,076	491	-	116,567	90,233
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	59,982	-	-	59,982	56,282
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,847	-	-	1,847	1,563
Total	S12	61,829	-	-	61,829	57,845
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	54,247	491	-	54,738	32,388
	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	54,247	491	-	54,738	32,388
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	54,247	491	-	54,738	32,388
Reconciliation of funds:						
Total funds brought forward	S21	82,662	7,756	-	90,418	58,030
Total funds carried forward	S22	136,909	8,247	-	145,156	90,418

Section C	Notes to the accounts
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Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

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* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

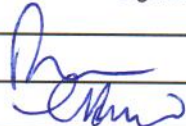

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Section B

Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	5,320	-	-	5,320	3,613
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	5,320	-	-	5,320	3,613
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	20,988	-	-	20,988	24,129
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	112,839	8,247	-	121,086	64,634
Total current assets	B10	133,827	8,247	-	142,074	88,763
Creditors: amounts falling due within one year (Note 20)	B11	1,831	-	-	1,831	1,957
Net current assets/(liabilities)	B12	131,996	8,247	-	140,243	86,806
Total assets less current liabilities	B13	137,316	8,247	-	145,563	90,418
Creditors: amounts falling due after one year (Note 20)	B14	407	-	-	407	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	136,909	8,247	-	145,156	90,418
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	8,247	-	8,247	7,756
Unrestricted funds	B19	136,909	-	-	136,909	82,662
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	136,909	8,247	-	145,156	90,418

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Paul Cooper	28/07/2022
	Ian Askew	28/07/2022

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
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Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least
	They are valued at cost.
	The depreciation rates and methods used are disclosed in note 9.2.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5
	They are valued at cost.

£100

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		✓	✓	✓
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		✓	✓	✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓	✓	✓
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**



Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Regular Tithes & Offerings	65,427		-	65,427	58,669
	Free Will Offering Received	157		-	157	1,305
	Faith Offerings Received	32,489		-	32,489	11,723
	Other Designated Fund Receipts		335	-	335	210
	Gift Aid Reclaim	17,444		-	17,444	15,007
	External Gift Donation Received	-		-	-	-
	Other	559	-	-	559	297
				-	-	-
Total		116,076	335	-	116,411	87,210
Charitable activities:	Little Blessings charitable activities			-	-	-
	Other charitable activities		-	-	-	16
	Fundraising income	-	156	-	156	2,643
	Product Sales			-	-	365
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	156	-	156	3,023
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL		116,076	491	-	116,567	90,233

Other information:

All income in the prior year was

N/A

Where any endowment fund is converted into

N/A

within the income items above the following items are

N/A

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Little Blessings Charitable expenditure	-	-	-	-	697
	Other Charitable activities	19,262	-	-	19,262	15,477
	Product Purchases	800	-	-	800	303
	MFG Donations out	6,000	-	-	6,000	8,000
	Wages and salaries	33,920	-	-	33,920	31,805
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	59,982	-	-	59,982	56,282
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Bank charges	42	-	-	42	28
	Petty cash write offs	-	-	-	-	-
	Depreciation	1,805	-	-	1,805	1,536
	(Profit)/Loss on disposal	-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	1,847	-	-	1,847	1,563
TOTAL EXPENDITURE		61,829	-	-	61,829	57,845

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts
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Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	32,790	30,745
Social security costs	-	-
Pension costs (defined contribution scheme)	1,130	1,060
Other employee benefits	-	-
Total staff costs	33,920	31,805

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

N/A

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

<p>Amount of contributions recognised in the SOFA as an expense</p>	
<p>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</p>	

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

<p>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</p>	
<p>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</p>	

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

<p>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</p>	

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,272	9,272
Additions	-	-	-	3,844	3,844
Revaluations	-	-	-	-	-
Disposals	-	-	-	2,548	2,548
Transfers *	-	-	-	-	-
At end of the year	-	-	-	10,568	10,568

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				5 Years		
At beginning of the year	-	-	-	5,660	5,660	
Disposals	-	-	-	2,217	2,217	
Depreciation	-	-	-	1,805	1,805	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	5,248	5,248	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	3,612	3,612
Net book value at the end of the year	-	-	-	5,320	5,320

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	N/A
<i>the name of independent valuer, if applicable</i>	N/A
<i>the methods applied and significant assumptions</i>	N/A
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	N/A

14.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	N/A
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	N/A
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	N/A

* The "transfers" row is for movements between fixed asset categories.

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Section C**Notes to the accounts****Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

**Reasons for choosing
amortisation rates**

**Policies for the recognition of any
capital development**

15.5 Impairment

**Please provide a description of the events and
circumstances that led to the recognition or
reversal of an impairment loss.**

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied

--

**the carrying amount that would have been
recognised had the assets been carried under
the cost model.**

--

15.7 Other disclosures

**(i) If your intangible asset was acquired by way
of grant, provide value on initial recognition and
carrying amount of the asset.**

--

**(ii) Details of the carrying amounts of any
intangible assets to which the charity has
restricted title or that are pledged as security for
liabilities.**

--

**(iii) Please provide the amount of contractual
commitments for the acquisition of intangible
assets.**

--

**(iv) State the amount of research and
development expenditure recognised as
expenditure in the year.**

--

**(vi) Please detail the headings in the SOFA in
which a charge for amortisation of intangible
assets is included.**

--

**(vii) For any material intangible assets, please
provide a description, its carrying amount and
any remaining amortisation period.**

--

* The "transfers" row is for movements between fixed asset categories.

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual*

Note 16 **Heritage assets**
Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

- (i) Explain the nature and scale of heritage assets held.
- (ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

--

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C
Notes to the accounts
(cont)
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-		-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-		-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

N/A

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
17,047	17,824
3,941	6,305
-	-
20,988	24,129

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20****Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	184	1,005	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	301	329	-	-
Taxation and social security	452	436	-	-
Other creditors	894	187	407	531
Total	1,831	1,957	407	531

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Donations received in advance of an event which is occurring after the year end.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
299	180
- 299	119
-	-
-	299

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
121,087	64,634
-	-
121,087	64,634

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C**Notes to the accounts****(cont)****Note 26****Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

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Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

--

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	UR	General fundraising, donations and gifts received for general costs for running the charity	82,662	116,076	- 61,829	-		136,909
Little Blessings	R	Fundraising, grants and donations received for gifting new and nearly new clothing to families in need in the community	0				-	0
Oasis	R	Fundraising, grants and donations received in support of a social group for older adults of 65+ in the community	0				-	0
Care For Compass	R	Fundraising and donations received for individuals/families known to to the church and genuinely in need through circumstances beyond their control	- 0	-			-	- 0
MFG Youth	R	Fundraising and donations received to subsidise young people in the church attending the annual MFG Youth Conference	-			-	-	-
#HomeForCompass	R	Fundraising, grants and donations received towards new premises for the church	7,756	491		-	-	8,247
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			90,418	116,567	- 61,829	-	-	145,156

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	UR	General fundraising, donations and gifts received for general costs for running the charity	53,748	87,381	- 56,862	- 1,605		82,662
Little Blessings	R	received for gifting new and nearly new clothing to families in need in the community	- 71		- 654	725	-	0
Oasis	R	Fundraising, grants and donations received in support of a social group for older adults of 65+ in the community	- 490		- 267	757	-	0
Care For Compass	R	Fundraising and donations received for individuals/families known to to the church and genuinely in need through circumstances beyond their control	- 123	-	-	123	-	0
MFG Youth	R	Fundraising and donations received to subsidise young people in the church attending the annual MFG Youth Conference	-			-	-	-
#HomeForCompass	R	received towards new premises for the church	4,966	2,853	- 63	-	-	7,756
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			58,030	90,234	- 57,846	-	-	90,418

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Mr Paul Cooper	Governing Document	28250	1130			27560

Please give details of why remuneration or other employment benefits were paid.

Mr Paul Cooper was remunerated in his capacity as Pastor/Music Director. He received no remuneration in his capacity as Trustee.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

Mrs Karen Cooper	Employee	Remuneration as Pastor/Children's Work Director	4540			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Compass Church Wellingborough – Year End Accounts 2020/21

Independent examiner's report to the trustees of Compass Church Wellingborough

I report to the trustees on my examination of the accounts of Compass Church Wellingborough for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity trustees of Compass Church Wellingborough you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of Compass Church Wellingborough's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all of the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of Compass Church Wellingborough as required by section 130 of the Charities Act 2011; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities ((Accounts and Reports) Regulations 2008 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.

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.



Neil Gray ACA

8 Kingmaker Way, Northampton, NN4 8QL

27/07/2022