
NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

UNAUDITED

MANAGEMENT COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE ECCLESIA, ITS MANAGEMENT COMMITTEE AND
ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

Management committee	Jonathan Millar, Secretary Mark Bassford, Treasurer (ret'd 16 October 2019) Mark Allfree, Trustee Michael Bedson, Treasurer (appt'd 16 October 2019, ret'd as Trustee 14 October 2020) David Cave, Trustee Simon Genders, Assistant Secretary David Lee, Trustee John Marshall, Trustee Jonathan Westley, Trustee (appt'd 14 October 2020)
Charity registered number	1168628
Secretary	Jonathan Millar
Independent Examiner	Buckler Spencer Ltd Independent Examiner Old Police Station Church Street Swadlincote DE11 8LN

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

The management committee (known as the 'Arranging Brethren') present their annual report together with the financial statements of the Nottingham (Forest Road) Christadelphian Ecclesia ('the ecclesia') for the year ended 30 September 2020.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the ecclesia's purposes for the public benefit

During the first half of the year under review the ecclesia continued its normal practice of holding meetings for the proclamation of the gospel message weekly, we also ran a 'Learn to Read the Bible Effectively seminar' and provided the use of the hall for Bible study classes aimed at asylum seekers housed near the location of the hall.

Due to the coronavirus pandemic these face-to-face meetings had to be curtailed in accordance with government social distancing guidelines as they were extant from time to time. The ecclesia continued to hold virtual meetings to proclaim the gospel and these were recorded and placed weekly on our website.

Achievements and performance

Financial review

a. Going concern

Although full services in the hall have been suspended since March 2020 due to the coronavirus pandemic, our members have continued to contribute to ecclesial funds through direct bank transfer, enabling the ecclesia to continue to be financed adequately.

In particular the ecclesia was very grateful for the donation of £10,000 to ensure that members who may have found hardship due to the pandemic could be provided for.

After making appropriate enquiries, the management committee have a reasonable expectation that the ecclesia has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The management committee review the financial position of the ecclesia at their monthly meetings and aim to maintain reserves so that the day to day activities of the ecclesia can be maintained.

Structure, governance and management

a. Methods of appointment or election of management committee

The management of the ecclesia is the responsibility of the management committee who are elected and co-opted under the terms of the Constitution.

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

MANAGEMENT COMMITTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Statement of management committee's responsibilities

The management committee are responsible for preparing the Management committee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

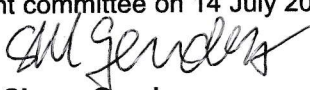
The law applicable to charities in England & Wales requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the ecclesia and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the ecclesia will continue in business.

The management committee are responsible for keeping adequate accounting records that are sufficient to show and explain the ecclesia's transactions and disclose with reasonable accuracy at any time the financial position of the ecclesia and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the ecclesia and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of management committee on 14 July 2021 and signed on their behalf by:


Jonathan Millar
Secretary


Simon Genders
Assistant Secretary

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

Independent examiner's report to the management committee of Nottingham (Forest Road) Christadelphian Ecclesia ('the ecclesia')

I report to the charity management committee on my examination of the accounts of the ecclesia for the year ended 30 September 2020.

Responsibilities and basis of report

As the management committee of the ecclesia you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the ecclesia's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the ecclesia has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 ecclesia as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

This report is made solely to the ecclesia's management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the ecclesia's management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the ecclesia and the ecclesia's management committee as a body, for my work or for this report.

Signed:



Dated: 14 July 2021

David Bezant

BA FCCA

Buckler Spencer Ltd
Old Police Station
Church Street
Swadlincote
DE11 8LN

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Charitable activities	3	29,365	29,365	29,909
Total income		<u>29,365</u>	<u>29,365</u>	<u>29,909</u>
Expenditure on:				
Charitable activities		18,183	18,183	32,489
Total expenditure		<u>18,183</u>	<u>18,183</u>	<u>32,489</u>
Net movement in funds		<u>11,182</u>	<u>11,182</u>	<u>(2,580)</u>
Reconciliation of funds:				
Total funds brought forward		17,967	17,967	20,547
Net movement in funds		11,182	11,182	(2,580)
Total funds carried forward		<u>29,149</u>	<u>29,149</u>	<u>17,967</u>

The notes on pages 8 to 14 form part of these financial statements.

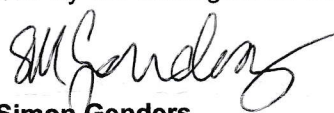
NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

BALANCE SHEET AS AT 30 SEPTEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
Current assets					
Stocks	7	598		598	
Debtors	8	150		349	
Cash at bank and in hand		30,345		18,940	
		<u>31,093</u>		<u>19,887</u>	
Creditors: amounts falling due within one year	9	(1,944)		(1,920)	
Net current assets			<u>29,149</u>		<u>17,967</u>
Total assets less current liabilities			<u>29,149</u>		<u>17,967</u>
Net assets excluding pension asset			<u>29,149</u>		<u>17,967</u>
Total net assets			<u><u>29,149</u></u>		<u><u>17,967</u></u>
Charity funds					
Unrestricted funds	10		<u>29,149</u>		<u>17,967</u>
Total funds			<u><u>29,149</u></u>		<u><u>17,967</u></u>

The financial statements were approved and authorised for issue by the management committee on 14 July 2021 and signed on their behalf by:


Jonathan Millar


Simon Genders

The notes on pages 8 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1. General information

The principal object of the ecclesia is to advance the faith of Christ in accordance with the Christadelphian Birmingham Amended Statement of Faith by the holding of meetings for worship and prayer; the preaching of the gospel; the provision of religious teaching and publications; the promotion of charitable works and the provision of pastoral care.

The ecclesia was entered on the Register for Charities on 5th August 2016.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention on a receipts and payments basis. The financial statements have been prepared in accordance with the 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) and the Charities Act 2011.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the management committee in furtherance of the general objectives of the ecclesia and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the management committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the ecclesia has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of receipt.

The ecclesia undertakes special collections for third parties, largely within the Christadelphian community both in the UK and abroad, to which it has no entitlement. These amounts are therefore not included within the incoming resources of the ecclesia. Amounts paid over in advance of receipt or yet to be remitted are shown within debtors and creditors. Amounts collected for such causes totalled £8,633 for the year (2019:£11,767).

2.4 Expenditure

Expenditure is accounted for on a receipts and payments basis and has been included under expense categories that aggregate all costs for allocation to activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the ecclesia's objectives, as well as any associated support costs.

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

2. Accounting policies (continued)

2.5 Stocks

Stocks represent books for sale on the ecclesial bookstall and are valued at the lower of cost and net realisable value.

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Income received through weekly collections and monthly giving	29,365	29,365	29,909

4. Direct costs

	Ecclesial Activities 2020 £	Total 2020 £	<i>Total 2019 £</i>
General Fund	10,329	10,329	7,335
Cases of Need	2,250	2,250	1,968
Sunday School	798	798	1,157
Preaching Fund	1,076	1,076	3,295
Bookstall	897	897	1,187
Ecclesial Premises	2,215	2,215	16,805
Organ Fund	60	60	250
14+ Study Day	558	558	492
	<u>18,183</u>	<u>18,183</u>	<u>32,489</u>
<i>Total 2019</i>	<u>32,489</u>	<u>32,489</u>	

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

4. Direct costs (continued)

Analysis of resources expended by expenditure type

	2020 £	2019 £
General Fund	9,829	7,174
Donations to Appeals Received	500	161
Welfare Payments	2,250	1,968
Sunday School Expenditure	798	1,157
Direct Preaching Event Costs	23	2,794
Other Preaching Expenditure	1,053	501
Bookstall Subscriptions and Purchases	897	1,187
Property Repair and Maintenance Costs	2,215	16,805
Organ & Piano Costs	60	250
14+ Study Expenditure	558	492
	<u>18,183</u>	<u>32,489</u>

5. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the ecclesia's independent examiner for the independent examination of the ecclesia's annual accounts	<u>360</u>	<u>360</u>

6. Management committee's remuneration and expenses

During the year, no management committee member received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 September 2020, no management committee member expenses have been incurred (2019 - £30 was received by one management committee member for the reimbursement of expenses incurred whilst project managing the hall building works).

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

7. Stocks

	2020 £	2019 £
Bookstall stock	598	598

8. Debtors

	2020 £	2019 £
Due within one year		
Prepayments and accrued income	150	349
	150	349

9. Creditors: Amounts falling due within one year

	2020 £	2019 £
Special collections not yet remitted	24	-
Refund from Bible Learning Centre	1,920	1,920
	1,944	1,920

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

10. Statement of funds

Statement of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
Unrestricted funds				
General Fund	5,176	5,848	(10,329)	695
Cases of Need	3,728	10,843	(2,250)	12,321
Sunday School	2,711	1,309	(798)	3,222
Preaching Fund	7,518	2,775	(1,076)	9,217
Bookstall	(1,983)	874	(897)	(2,006)
Ecclesial Premises	(374)	7,080	(2,215)	4,491
Organ Fund	838	152	(60)	930
14+ Study Day	353	484	(558)	279
	<u>17,967</u>	<u>29,365</u>	<u>(18,183)</u>	<u>29,149</u>

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2019 £</i>
Unrestricted funds				
General Fund	3,822	8,690	(7,336)	5,176
Cases of Need	4,885	811	(1,968)	3,728
Sunday School	1,586	2,282	(1,157)	2,711
Preaching Fund	5,471	5,342	(3,295)	7,518
Bookstall	(1,912)	1,115	(1,186)	(1,983)
Ecclesial Premises	5,291	11,140	(16,805)	(374)
Organ Fund	1,087	1	(250)	838
14+ Study Day	317	528	(492)	353
	<u>20,547</u>	<u>29,909</u>	<u>(32,489)</u>	<u>17,967</u>

11. Summary of funds

Summary of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
Designated funds	<u>17,967</u>	<u>29,365</u>	<u>(18,183)</u>	<u>29,149</u>

Summary of funds - prior year

	<i>Balance at 1 October 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2019 £</i>
Designated funds	<u>20,547</u>	<u>29,909</u>	<u>(32,489)</u>	<u>17,967</u>

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	31,093	31,093
Creditors due within one year	(1,944)	(1,944)
Total	<u>29,149</u>	<u>29,149</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	19,887	19,888
Creditors due within one year	(1,920)	(1,920)
Total	<u>17,967</u>	<u>17,967</u>