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**NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA**

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**UNAUDITED**

**MANAGEMENT COMMITTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA**

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## NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE ECCLESIA, ITS MANAGEMENT COMMITTEE AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2021

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|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Management committee</b>      | Jonathan Millar, Secretary<br>Mark Allfree, Trustee<br>Michael Bedson, Treasurer (ret'd as Trustee 14 October 2020, ret'd as Treasurer 13 October 2021)<br>Nathan Bilton, Treasurer (appt'd as Treasurer 13 October 2021, res'd as Treasurer 6 June 2022)<br>David Cave, Trustee<br>Simon Genders, Assistant Secretary<br>David Lee, Trustee<br>John Marshall, Trustee (appt'd Treasurer 6 June 2022)<br>Jonathan Westley, Trustee (appt'd 14 October 2020) |
| <b>Charity registered number</b> | 1168628                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Secretary</b>                 | Jonathan Millar                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Independent Examiner</b>      | Buckler Spencer Ltd<br>Independent Examiner<br>Old Police Station<br>Church Street<br>Swadlincote<br>DE11 8LN                                                                                                                                                                                                                                                                                                                                               |

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## NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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### MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

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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 ended 30 September 2021.

#### **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**

Due to the coronavirus pandemic face-to-face meetings were 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. In July 2021 we fully returned to the hall to continue our normal practice of worshipping together and proclaiming the gospel message.

In September 2021 the ecclesia accepted a number of baptised asylum seeking members from another of the Nottingham Christadelphian ecclesias. We have continued to hold basic gospel learning classes for asylum seekers on Sunday afternoons and more advanced study classes for baptised members on Tuesday evenings.

In order to service these activities we have spent over £2,000 on audio visual equipment during the past year, which have been expensed in the accounts. The balance of £1,920 relating to a refund received when the Nottingham Bible Learning Centre closed in 2014 has been applied against these costs, as it was deemed to be supporting an activity similar to the preaching work undertaken at the Learning Centre involving work amongst the Nottingham Christadelphian ecclesias.

#### **Achievements and performance**

##### **Financial review**

##### **a. Going concern**

Although full services in the hall were suspended until July 2021 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.

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.

Following the accounting period end the ecclesia has received two legacy donations totalling over £54,000, which will be allocated to activities as and when required.

##### **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.

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## NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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### MANAGEMENT COMMITTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

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#### 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.

##### 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 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 20 July 2022 and signed on their behalf by:



**Jonathan Millar**  
Secretary



**Simon Genders**  
Assistant Secretary

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## NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

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#### **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 2021.

#### **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.

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**NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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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: 20 July 2022

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 2021**

|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|------------------------------------|-------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |                                              |                                       |                                       |
| Charitable activities              | 3           | 22,356                                       | 22,356                                | 29,365                                |
| <b>Total income</b>                |             | <u>22,356</u>                                | <u>22,356</u>                         | <u>29,365</u>                         |
| <b>Expenditure on:</b>             |             |                                              |                                       |                                       |
| Charitable activities              |             | 15,743                                       | 15,743                                | 18,183                                |
| <b>Total expenditure</b>           |             | <u>15,743</u>                                | <u>15,743</u>                         | <u>18,183</u>                         |
| <b>Net movement in funds</b>       |             | <u>6,613</u>                                 | <u>6,613</u>                          | <u>11,182</u>                         |
| <b>Reconciliation of funds:</b>    |             |                                              |                                       |                                       |
| Total funds brought forward        |             | 29,149                                       | 29,149                                | 17,967                                |
| Net movement in funds              |             | 6,613                                        | 6,613                                 | 11,182                                |
| <b>Total funds carried forward</b> |             | <u>35,762</u>                                | <u>35,762</u>                         | <u>29,149</u>                         |

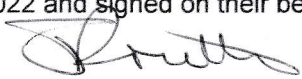
The notes on pages 8 to 13 form part of these financial statements.

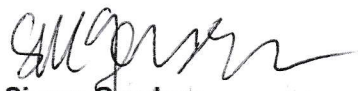
**NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA**

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2021**

|                                                | Note | 2021<br>£     | 2021<br>£            | 2020<br>£     | 2020<br>£            |
|------------------------------------------------|------|---------------|----------------------|---------------|----------------------|
| <b>Current assets</b>                          |      |               |                      |               |                      |
| Stocks                                         | 7    | 598           |                      | 598           |                      |
| Debtors                                        | 8    | 204           |                      | 150           |                      |
| Cash at bank and in hand                       |      | 35,206        |                      | 30,345        |                      |
|                                                |      | <u>36,008</u> |                      | <u>31,093</u> |                      |
| Creditors: amounts falling due within one year | 9    | (246)         |                      | (1,944)       |                      |
| <b>Net current assets</b>                      |      |               | <u>35,762</u>        |               | <u>29,149</u>        |
| <b>Total assets less current liabilities</b>   |      |               | <u>35,762</u>        |               | <u>29,149</u>        |
| <b>Net assets excluding pension asset</b>      |      |               | <u>35,762</u>        |               | <u>29,149</u>        |
| <b>Total net assets</b>                        |      |               | <u><u>35,762</u></u> |               | <u><u>29,149</u></u> |
| <b>Charity funds</b>                           |      |               |                      |               |                      |
| Unrestricted funds                             | 10   |               | <u>35,762</u>        |               | <u>29,149</u>        |
| <b>Total funds</b>                             |      |               | <u><u>35,762</u></u> |               | <u><u>29,149</u></u> |

The financial statements were approved and authorised for issue by the management committee on 20 July 2022 and signed on their behalf by:

  
**Jonathan Millar**  
Secretary

  
**Simon Genders**  
Assistant Secretary

The notes on pages 8 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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**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 of 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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Nottingham (Forest Road) Christadelphian Ecclesia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Fund accounting**

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 £9,536 for the year (2020:£8,633).

**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.

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**NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

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

**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**

|                                                               | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | <i>Total<br/>funds<br/>2020<br/>£</i> |
|---------------------------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Income received through weekly collections and monthly giving | 22,356                                       | <b>22,356</b>                         | 29,365                                |

**4. Direct costs**

|                                       | <b>Ecclesial<br/>Activities<br/>2021<br/>£</b> | <b>Total<br/>2021<br/>£</b> | <i>Total<br/>2020<br/>£</i> |
|---------------------------------------|------------------------------------------------|-----------------------------|-----------------------------|
| General Expenditure                   | 6,097                                          | <b>6,097</b>                | 10,329                      |
| Welfare Payments                      | 937                                            | <b>937</b>                  | 2,250                       |
| Sunday School Expenditure             | 790                                            | <b>790</b>                  | 798                         |
| Preaching Expenditure                 | 647                                            | <b>647</b>                  | 1,076                       |
| Bookstall Subscriptions and Purchases | 1,247                                          | <b>1,247</b>                | 897                         |
| Property Repair and Maintenance Costs | 6,025                                          | <b>6,025</b>                | 2,215                       |
| Organ & Piano Costs                   | -                                              | -                           | 60                          |
| 14+ Study Day Expenditure             | -                                              | -                           | 558                         |
|                                       | <u>15,743</u>                                  | <u><b>15,743</b></u>        | <u>18,183</u>               |
| <i>Total 2020</i>                     | <u>18,183</u>                                  | <u>18,183</u>               |                             |

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NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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5. Independent examiner's remuneration

|                                                                                                                       | 2021<br>£ | 2020<br>£ |
|-----------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the ecclesia's independent examiner for the independent examination of the ecclesia's annual accounts | 390       | 360       |

6. Management committee's remuneration and expenses

During the year, no management committee member received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 September 2021, no management committee member expenses have been incurred (2020 - £30 was received by one management committee member for the reimbursement of expenses incurred whilst project managing the hall building works).

7. Stocks

|                 | 2021<br>£ | 2020<br>£ |
|-----------------|-----------|-----------|
| Bookstall stock | 598       | 598       |

8. Debtors

|                                | 2021<br>£ | 2020<br>£ |
|--------------------------------|-----------|-----------|
| <b>Due within one year</b>     |           |           |
| Prepayments and accrued income | 204       | 150       |
|                                | 204       | 150       |

9. Creditors: Amounts falling due within one year

|                                      | 2021<br>£ | 2020<br>£ |
|--------------------------------------|-----------|-----------|
| Special collections not yet remitted | 246       | 24        |
| Refund from Bible Learning Centre    | -         | 1,920     |
|                                      | 246       | 1,944     |

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NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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10. Statement of funds

Statement of funds - current year

|                           | Balance at 1<br>October<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>30<br>September<br>2021<br>£ |
|---------------------------|--------------------------------------|---------------|------------------|--------------------------------------------|
| <b>Unrestricted funds</b> |                                      |               |                  |                                            |
| General Fund              | 695                                  | 12,622        | (6,097)          | 7,220                                      |
| Cases of Need             | 12,321                               | 1,133         | (937)            | 12,517                                     |
| Sunday School             | 3,222                                | 1,106         | (790)            | 3,538                                      |
| Preaching Fund            | 9,217                                | 1,677         | (647)            | 10,247                                     |
| Bookstall                 | (2,006)                              | 1,233         | (1,247)          | (2,020)                                    |
| Ecclesial Premises        | 4,491                                | 4,312         | (6,025)          | 2,778                                      |
| Organ Fund                | 930                                  | 273           | -                | 1,203                                      |
| 14+ Study Day             | 279                                  | -             | -                | 279                                        |
|                           | <u>29,149</u>                        | <u>22,356</u> | <u>(15,743)</u>  | <u>35,762</u>                              |

**NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**10. Statement of funds (continued)**

**Statement of funds - prior year**

|                           | <i>Balance at<br/>1 October<br/>2019<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>30<br/>September<br/>2020<br/>£</i> |
|---------------------------|------------------------------------------------|---------------------|--------------------------|-------------------------------------------------------|
| <b>Unrestricted funds</b> |                                                |                     |                          |                                                       |
| 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>                                         |

**11. Summary of funds**

**Summary of funds - current year**

|                  | <b>Balance at 1<br/>October<br/>2020<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Balance at<br/>30<br/>September<br/>2021<br/>£</b> |
|------------------|------------------------------------------------|---------------------|--------------------------|-------------------------------------------------------|
| Designated funds | <u>29,149</u>                                  | <u>22,356</u>       | <u>(15,743)</u>          | <u>35,762</u>                                         |

**Summary of funds - prior year**

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

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NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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12. Analysis of net assets between funds

Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets                | 36,008                             | 36,008                      |
| Creditors due within one year | (246)                              | (246)                       |
| <b>Total</b>                  | <b>35,762</b>                      | <b>35,762</b>               |

Analysis of net assets between funds - prior year

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