
NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

UNAUDITED

MANAGEMENT COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 2022

Management committee	Jonathan Millar, Secretary Mark Allfree, Trustee Michael Bedson, Treasurer (ret'd as Treasurer 13 October 2021) Nathan Bilton, Treasurer (appt'd as Treasurer 13 October 2021, res'd as Treasurer 6 June 2022) David Cave, Trustee Simon Genders, Assistant Secretary David Lee, Trustee John Marshall, Treasurer (ret'd as Trustee 13 October 2022, appt'd Treasurer 6 June 2022) David Vincent, Trustee (appt'd 13 October 2022) Jonathan Westley, Trustee
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 2022

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 2022.

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

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 Wednesday evenings throughout the period covered by these financial statements.

We have also continued to hold regular Sunday evening Bible addresses which promote the gospel message as understood by Christadelphians, as well as holding addresses on relevant world events in the light of Bible prophecy.

Financial review

a. Going concern

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.

In the early part of this accounting period the ecclesia received two legacy donations totalling over £54,000 which has enabled the ecclesia to fund a number of activities.

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.

c. Legacy expenditure

The terms of the legacies meant there were no restrictions how those funds were to be spent. We have created a legacy fund and have transferred funds into other funds as and when required. In particular we have spent some of the funds to off-set costs required to re-decorate and improve the Sunday School room and to provide equipment for the Sunday School and Youth Groups. Activities involving the young people were close to the hearts of both of the individuals who left the legacies.

In the next accounting period we have also expended some of these funds to help purchase audio visual equipment which helps in providing clear translation services to our asylum seeker community.

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

MANAGEMENT COMMITTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

d. Writing down bookstall balance

At the end of the year it was decided to write-off the negative balance on the booksall account and the stock of books to the General Fund, and that future expenses on the bookstall would be made through the General Fund. This was ratified by the members at the Annual Meeting on 13th October 2022.

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 judgements 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 3 July 2023 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 2022

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 2022.

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 2022**

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: 3 July 2023

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 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Charitable activities	3	81,959	81,959	22,356
Total income		<u>81,959</u>	<u>81,959</u>	<u>22,356</u>
Expenditure on:				
Charitable activities		45,323	45,323	15,743
Total expenditure		<u>45,323</u>	<u>45,323</u>	<u>15,743</u>
Net movement in funds		<u>36,636</u>	<u>36,636</u>	<u>6,613</u>
Reconciliation of funds:				
Total funds brought forward		35,762	35,762	29,149
Net movement in funds		36,636	36,636	6,613
Total funds carried forward		<u>72,398</u>	<u>72,398</u>	<u>35,762</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 2022**

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
			<u>-</u>		<u>-</u>
Current assets					
Stocks	7	-		598	
Debtors	8	-		204	
Cash at bank and in hand		74,549		35,206	
		<u>74,549</u>		<u>36,008</u>	
Creditors: amounts falling due within one year	9	(2,151)		(246)	
		<u></u>	<u>72,398</u>		<u>35,762</u>
Net current assets			72,398		35,762
Total assets less current liabilities			<u>72,398</u>		<u>35,762</u>
Net assets excluding pension asset			<u>72,398</u>		<u>35,762</u>
Total net assets			<u>72,398</u>		<u>35,762</u>
Charity funds					
Restricted funds	10	-			-
Unrestricted funds	10		72,398		35,762
			<u>72,398</u>		<u>35,762</u>
Total funds			<u>72,398</u>		<u>35,762</u>

The financial statements were approved and authorised for issue by the management committee on 03 July 2023 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 2022**

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 £14,956 for the year (2021: £9,536).

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

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.

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 2022 £	Total funds 2022 £
Income received through weekly collections and monthly giving and legacies	81,959	81,959

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - General Expenses	22,356	22,356

4. Direct costs

	Ecclesial Activities 2022 £	Total funds 2022 £
General Expenditure	45,323	45,323

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. Direct costs (continued)

	<i>Ecclesial Activities 2021 £</i>	<i>Total funds 2021 £</i>
General Expenses	15,743	15,743

5. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the ecclesia's independent examiner for the independent examination of the ecclesia's annual accounts	420	390

6. Management committee's remuneration and expenses

During the year, no management committee received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no management committee member expenses have been incurred (2021 - £0).

7. Stocks

	2022 £	2021 £
Raw materials and consumables	-	598

8. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	-	204
	-	204

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	2,151	246

10. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Unrestricted funds					
General Fund	7,220	10,806	(13,032)	(2,372)	2,622
Cases of Need	12,517	1,494	(3,419)	-	10,592
Sunday School	3,538	2,337	(3,675)	885	3,085
Preaching Fund	10,247	2,297	(7,142)	-	5,402
Bookstall	(2,020)	1,020	(1,372)	2,372	-
Ecclesial Premises	2,778	8,247	(15,889)	4,663	(201)
Organ Fund	1,203	205	-	-	1,408
14+ Study Day	279	890	(794)	-	375
Legacy Fund	-	54,663	-	(5,548)	49,115
	35,762	81,959	(45,323)	-	72,398

NOTTINGHAM (FOREST ROAD) CHRISTADELPHIAN ECCLESIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2021 £</i>
Unrestricted funds				
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>

11. Summary of funds

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Designated funds	<u>35,762</u>	<u>81,959</u>	<u>(45,323)</u>	<u>-</u>	<u>72,398</u>

Summary of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 September 2021 £</i>
Designated funds	<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 2022

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	74,549	74,549
Creditors due within one year	(2,151)	(2,151)
Total	72,398	72,398

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	36,008	36,008
Creditors due within one year	(246)	(246)
Total	35,762	35,762