



Ridgeway Community Church
Report and Accounts
Year ended 31st August 2023

Charity number: 1169035
RIDGEWAY COMMUNITY CHURCH
Report and Accounts
For the year ended 31st August 2023

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Trustees

Mr W Bassett
Mr Q K Harpham
MR G Lloyd-Jones
Mr D J Locke, Chair
Mr D Perrins, Treasurer
Mr M B Shreeve

Note

Mr L Owusu resigned as a trustee in May 2023

Charity registered number

1169035

Principal office

22 St. Mary's Street, Wallingford, Oxon, OX10 0EW

Independent Examiner

Rev'd. A. A. Clements MA, ACIB, FCIE

Bankers

Barclays, 2 Market Place, Wallingford, Oxon, OX10 0EJ

Fit and Proper Persons

It is considered that the Trustees and any others who could be understood as managers in the activities and affairs of the Ridgeway Community Church are considered to be 'fit and proper' persons under the terms of the Finance Act 2010 and have completed declarations confirming this. Newly appointed Trustees and any others re-appointed as Trustees after a period of absence are given the opportunity to be thoroughly briefed as to the present position of the Ridgeway Community Church and its future plans on taking up their appointment. Trustee training is available as and when required.

Charity number: 1169035
RIDGEWAY COMMUNITY CHURCH
Trustees Report
For the year ended 31st August 2023

TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements of Ridgeway Community Church (the charity) for the year ended 31 August 2023. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP). The charity has opted to report under the provisions of the Financial Reporting Standard for Smaller Entities (FRSSE).

Structure, governance and management

a. CONSTITUTION

The charity is a CIO (Charity Incorporated Organisation).

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The charity is administered by the church Elders. All the Trustees (excluding the Treasurer) are Elders. The Elders meet monthly with additional meetings being arranged as and when required. The Treasurer is responsible for administering the financial resources of the charity on a day to day basis. In this task he is assisted by two Assistant Treasurers, one for each congregation. The Assistant Treasurers are not Trustees of the charity.

d. EMPLOYEES

The church employed 8 people at the balance sheet date (prior year 8), two full-time, the rest part-time. Two Trustees are also employees, these are the pastors responsible for each congregation (Wallingford and Didcot). Employed trustees work as full-time pastors and are paid for that service. This is permitted under the CIO governing document. The salaries paid to the two pastors are only for their pastoral duties and do not include any payments in respect of their being trustees of the Ridgeway Community Church. Two part-time employees are the wives of trustees. It is confirmed that no employee received a salary in excess of £60,000 for the year.

As part of our community involvement, the charity employed two Ukrainian English teachers to provide English lessons for Ukrainian refugees. This initiative is explained in more detail later in the report.

The church has a remuneration committee, made up of finance and trustee members. This committee meets annually to set church employee remuneration and when required to discuss and approve any interim pay changes or the pay levels for new roles.

The charity relies heavily on volunteers who do much of the work in supporting both the church and our work with the community. The trustees gratefully acknowledge this, without our volunteers the charity would not be able to function.

Charity number: 1169035
RIDGEWAY COMMUNITY CHURCH
Trustees Report
For the year ended 31st August 2023

TRUSTEES' REPORT (continued)

Objectives and Activities

a. OBJECTIVES

The principal object of the charity is the advancement of the Christian religion and the relief of those in need, in accordance with the teachings of Jesus Christ. The Trustees declare that they have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that the charity fulfils the criteria. This is considered in more detail in the next section.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

(including consideration of public benefit)

The charity functions as a church, holding services each Sunday (open to all) and serving the local community via the Fountain Community Hub, Beacon Youth Project, the Community Fridge, English Lessons for Ukrainians and various community groups. In addition we support Wallingford Street Pastors, the CAP Debt Centre, and the Wallingford Food Bank.

English Lessons for Ukrainians

The charity employed two Ukrainian refugees as English teachers and provided English lessons to the local Ukrainian refugee community. The cost of this service was met by donations from businesses and charities and was given free to those participating. The charity worked closely with The Old Counting House (a community enterprise) in Wallingford who provided expertise and funding, we are very grateful for their valued partnership. The English lessons program ran for about one year in total until demand fell as most refugees found employment locally or moved on to other education opportunities. We closed the service in May 2023.

The Community Hub

As outlined in previous reports, the charity converted what was previously a bookshop into a Coffee Shop and Community hub in 2021. This service has grown and matured over the 2022/23 reporting year. The Hub is run by a committee with four members, including one trustee. It employs two part-time staff with the remainder of the work being covered by volunteers.

The Cafe attracts a broad range of local groups and individuals, some with significant needs. Staff have undergone training in dealing with vulnerable adults and first aid in addition to Food Hygiene and Food Safety. The cafe was recently awarded a 5 star hygiene rating by the local inspector.

The local school continues to send pupils with behavioral or education issues to the Community Hub for work experience. There, they are able to work as part of a team while supported by our Youth Worker.

The Community Fridge also operates from the Community Hub premises.

Grants paid

The charity continues to support various overseas charities both financially and with leadership guidance. These include Pastors in India, Jews for Jesus (Germany) and the Message Trust (South Africa). The charity also supports CAP (Christians Against Poverty debt service), both financially and with volunteer staff. A full list of external giving is provided within the accounts.

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RIDGEWAY COMMUNITY CHURCH
Trustees Report
For the year ended 31st August 2023

TRUSTEES' REPORT (continued)

c. RISK ASSESSMENT AND POLICIES

The charity maintains written policies on:

- | | |
|----------------------|------------------------------|
| - Risk Management | - Health and Safety |
| - Safeguarding | - Volunteers |
| - Financial Controls | - Serious incident reporting |
| - Expenses | - Conflicts of Interest |
| - Reserves | - Data Protection |

Risk assessments are carried out on both the church building owned in Wallingford and the facilities we rent for the Didcot congregation. An Accident Book is maintained and health and safety issues are timetabled for discussion at Trustees meetings.

If any conflicts of interest arise, the impacted Trustee leaves the meeting while the subject is discussed and decisions are reached, being informed of the outcome on returning, but not the details of the discussion.

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the charity's ability. The charity is aware of its responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out a fire assessment to identify any possible dangers and risks, to take action to minimise the risks and to create a plan to deal with any emergencies, and also to write up and keep a record of its findings and to review its assessment annually. The charity has appointed Timothy Sugar (Centre Manager) to be the responsible person to put these things into operation.

There is a Safeguarding Policy in place in respect of children and vulnerable adults. Checks have been and are made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults. The appointed officer for this is Grant Mottram. All those who work with children are required to attend local Authority Safeguarding training.

Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimise such occurrences.

Financial Review

The accounts of the charity are presented in the following pages.

Income

Overall income rose by 12% year over year. This is partly due to increased donations from members (up 7%) and to taking on the Ukrainian English Teachers, which brought grant income with it. All the Ukraine related income is ring-fenced as restricted for Ukraine related activity only.

Expenses

Expenses were broadly similar to the prior year in total (up 2%). However in detail there was increased spending for Ukrainian English teachers salaries and reduced costs for Youth Work. Our youth worker in Didcot left early in the year and we have only recently found a replacement.

Net Income

The charity posted a net surplus of £27k. Of this £2.7k is the remaining balance on the Ukraine English lessons, the charity plans to find another charitable body which helps Ukrainian refugees to pass this on to. The high surplus is due to missing costs (Didcot Youth Worker) and is not expected to repeat in 2023/24 as we now have the role filled.

Balance Sheet

Most balances are similar to prior years, the bank balance has increased from £85k to £111k, largely due to the operating surplus. This is ahead of our reserves policy. The charity expects this to fall during 2023/24 as staff roles are filled, and we have already seen this begin to happen.

Looking ahead

It is probable that the charity will post a net deficit for 2023/24. We are aware of many needs in our area and plan to strengthen our staff team to meet them. This is especially true in Didcot, where the town and congregation are both growing rapidly. Income should grow too, to meet the additional costs, but we are planning to use excess reserves to invest now and allow income to catch up over time.

Charity number: 1169035
RIDGEWAY COMMUNITY CHURCH
Trustees Report
For the year ended 31st August 2023

TRUSTEES' REPORT (continued)

b. GOING CONCERN

The charity was able to work through the major shock of the pandemic, including the closure of many of our activities. Looking back on it after the event, it shows the robustness of the charity finances and income streams. The trustees have confidence in classifying the charity as a going concern.

c. INVESTMENT POLICY AND PERFORMANCE

No investments are held by the charity at the reporting date.

d. RESERVES POLICY

The charity reserves policy is to aim to maintain reserves at around 3 months worth of spending. Currently this would amount to about £64k. At year end the total bank balance is £111k. The charity plans to use this excess of reserves to invest in community support as outlined above

FUTURE DEVELOPMENTS

The charity has recently filled the open Youth Worker role in Didcot after a long search for a suitable candidate. The strengthened staff team should help us to meet the needs of that growing congregation that includes a large number of children and young people.

We are also looking at succession planning for our pastor in Wallingford, who is himself planning to expand his role beyond the local church. This will probably involve the hiring of an assistant pastor in the coming year.

The trustees are grateful that due to the on-going support of the church members, we are in a position to invest in additional staff time and activity to support those in need, both in our church membership and the local community.

Approved by the trustees
and signed on their behalf by

David Locke

D Locke, Chairman of Trustees

Charity number: 1169035
RIDGEWAY COMMUNITY CHURCH
Independent Examiners Report
For the year ended 31st August 2023



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CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Ridgeway Community Church

**On accounts for the year
ended**

31st. August 2023.

**Charity no
(if any)**

1169035

Set out on pages

Seven to thirty-four

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust'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 Act.

**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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Alan A Clements

Date: 16th. February 2024

Name: Rev'd A. A. Clements.

**Relevant professional
qualification(s) or body
(if any):**

Fellow Association of Charity Independent Examiners

Address: 15 Carleton Road,

Great Knowley,

Chorley PR6 8TQ



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name: Ridgeway Community Church		Charity No (if any)	1169035
Annual accounts for the period			
Period start date	01/09/2022	To	Period end date 31/08/2023

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	242,812	-	-	242,812	230,434
Charitable activities	S02	26,116	34,669	-	60,785	39,741
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	268,928	34,669	-	303,597	270,175
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	223,180	31,985	-	255,165	231,736
Separate material item of expense	S10	21,532	-	-	21,532	26,969
Other	S11	-	-	-	-	-
Total	S12	244,712	31,985	-	276,697	258,705
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	24,216	2,684	-	26,900	11,470
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	24,216	2,684	-	26,900	11,470
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	24,216	2,684	-	26,900	11,470
Reconciliation of funds:						
Total funds brought forward	S21	1,554,015	6,000	-	1,560,015	1,548,545
Total funds carried forward	S22	1,578,231	8,684	-	1,586,915	1,560,015

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,459,604		-	1,459,604	1,467,137
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	1,459,604	-	-	1,459,604	1,467,137
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	17,320		-	17,320	15,970
Investments	(Note 17.4)	B08			-	-	-
Cash at bank and in hand	(Note 24)	B09	102,020	8,684	-	110,704	84,627
Total current assets		B10	119,340	8,684	-	128,024	100,597
Creditors: amounts falling due within one year	(Note 20)	B11	713	-	-	713	7,719
Net current assets/(liabilities)		B12	118,627	8,684	-	127,311	92,878
Total assets less current liabilities		B13	1,578,231	8,684	-	1,586,915	1,560,015
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	1,578,231	8,684	-	1,586,915	1,560,015
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		8,684		8,684	6,000
Unrestricted funds		B19	1,578,231		-	1,578,231	1,554,015
Revaluation reserve		B20				-	-
Total funds		B21	1,578,231	8,684	-	1,586,915	1,560,015

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

Signature*	Print Name	Date of approval dd/mm/yyyy
<i>David Locke</i>	David Locke (Chairman)	16/02/2024
<i>Darrell Perrins</i>	Darrell Perrins (Treasurer)	16/02/2024

* To reduce fraud, the charity has taken advantage of the concession to publish unsigned copies of the accounts. The charity retains signed copies, these are available on request.

Section C Notes to the accounts

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.*

✓

* -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;

The charity has been funded by donations and charitable activity income for >60 years. There is no evidence to suggest this position will change in the foreseeable future.

Disclosure of any uncertainties that make the going concern assumption doubtful;

None

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 2

Yes*	✓
No*	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>None</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<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>	

Note 1 continued

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"/>	
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

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"/>	
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2	Accounting policies
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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

No changes to accounting practises or policies to report

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

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated	0	0
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Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	2019/20 £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated	0
------------------------------------------------------	---

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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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> <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>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Legacies	<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 type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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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 type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes	No	N/a																		
<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input 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 type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		

Note 2 continued

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.

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input 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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 2 continued

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.

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

£5,000

They are valued at cost.

[Note, Church building valued at insurance valuation, other fixed assets at cost]

The depreciation rates and methods used are disclosed in note 2.4 bottom of this page.

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.

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.

They are valued at cost.

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.

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

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.

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.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

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.

Current asset investments

The charity 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.

They are valued at fair value except where they qualify as basic financial instruments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

2.4 ASSETS

Tangible Fixed Assets

The church building is valued at insurance valuation and is not depreciated. Last valuation was in 2019.

Spend on building improvements has been capitalised and depreciated. Spend relates to a new kitchen and community cafe. This is being depreciated over 10 years, straight-line basis.

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Donations and legacies:	Donations and gifts	185,766		-	185,766	173,065
	Gift Aid	41,996		-	41,996	37,971
	Legacies			-	-	-
	General grants provided by government/other charities	15,050		-	15,050	19,398
	Membership subscriptions and sponsorships which are in substance donations			-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	242,812	-	-	242,812	230,434
Charitable activities:	Fountain Community Hub	9,874		-	9,874	8,850
	Beacon Youth Project		18,922	-	18,922	19,647
	Ukrainian English Lessons		15,747		15,747	-
	Church building use by local groups	16,125		-	16,125	11,240
	Other	117		-	117	4
	Total	26,116	34,669	-	60,785	39,741
Other trading activities:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
	Other	-	-	-	-	-
	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 INCOME		268,928	34,669	-	303,597	270,175

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Grants and donations to support Ukrainian English Lessons £15,747
Grant from Wallingford Town Council for on-going youth project £18,422. WI donation to Youth Project £500

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

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

N/A

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Furlough Job Retention Scheme	-	503
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	503

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

N/A

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

The charity received two grants from Wallingford Town Council, funding for Beacon Youth Project. Disclosed under 'charitable activities' and note on page N3.

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	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	Fountain Bookshop	31,277		-	31,277	26,739
	Beacon Youth Project	6,895	18,922	-	25,817	20,918
	Church building use by local groups	29,193		-	29,193	25,400
	Ukrainian English Lessons		13,063	-	13,063	-
	Church activities	155,815		-	155,815	158,679
	Total expenditure on charitable activities	223,180	31,985	-	255,165	231,736
Separate material item of	Grants made	21,532	-	-	21,532	26,969
		-	-	-	-	-
	Total	21,532	-	-	21,532	26,969
Other		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		244,712	31,985	-	276,697	258,705

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
	£	£	£	£	£
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)

None

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	Salaries	Prof Services	Other	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Administration	-	6,071	2,032	2,992	11,095	Allocated to 'Church Activities' in full
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	6,071	2,032	2,992	11,095	

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

Total Administration costs were £11.1k (£8.4k in 2021/22). This accounts for 4% of total expenditure (3% in 2021/22). YoY increase due to hire of part-time social media administrator and increased admin activity. Admin costs are identified in the accounts via secondary accounts coding on costs in the general ledger.

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).

	This year £	Last year £
Independent examiner's fees	200	200
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Section C	Notes to the accounts	(cont)
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Note 11
Paid employees
11.1 Staff Costs

	This year £	Last year £
Salaries and wages	106,584	93,244
Social security costs	32,261	28,456
Pension costs (defined contribution scheme)	14,450	11,924
Other employee benefits	17,472	16,800
Total staff costs	170,767	150,424

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

None

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

TRUE

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

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

£139,503

This relates to the four staff who are responsible for managing others

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	8.6	7.2
Governance	-	-
Other	-	-
Total	8.6	7.2

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

None

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

None

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>14,450</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>	<p>A small portion of the expense (£976) is allocated against restricted funds grant income for youth work. This represents a proportion of the pension costs for the associated youth workers and manager.</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>No 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>	<p>N/A</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>	<p>N/A</p>

Note 13 Grant making

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 (shown as Separate material item of expense)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Wallingford & Didcot CAP	7,290			7,290
Jews for Jesus	4,500			4,500
The Message Trust	4,000			4,000
Indian Pastor Support		3,410		3,410
Mark's Gospel (theatrical presentation)		667		667
Open Doors	620			620
Tearfund	620			620
Others	425			425
Total	17,455	4,077	0	21,532

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 grant making. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
	Provide details below

Names of institution	Purpose		Total amount of grants paid £
Wallingford & Didcot CAP	cap.org.uk	Provides free debt counselling in the UK	7,290
Jews for Jesus	jewsforjesus.org	Working with Jewish communities in 18 cities. We support work in Berlin	4,500
The Message Trust	message.org.za	Community partnerships in South African Townships	4,000
Open Doors	opendoorsuk.org	Works in over 60 countries, training church leaders, practical support and emergency relief. Supporting Christians who are persecuted.	620
Tearfund	tearfund.org	Tearfund is a Christian charity which partners with churches in more than 50 of the world's poorest countries. Tackling poverty and injustice through sustainable development.	620
			-
			-
Total grants to institutions in reporting period			17,030
Other unanalysed grants			4,502
TOTAL GRANTS PAID			21,532

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
	£	£	£	£	£
Beginning of the year	1,399,342	-	-	75,328	1,474,670
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,399,342	-	-	75,328	1,474,670

14.2 Depreciation and impairments

Basis - Straight Line ("SL") or Reducing Balance ("RB")

Rate

	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
				SL	
Beginning of year	-	-	-	7,533	7,533
Disposals	-	-	-	-	-
Depreciation	-	-	-	7,533	7,533
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,066	15,066

14.3 Net book value

NBV Beginning	1,399,342	-	-	67,795	1,467,137
NBV End	1,399,342	-	-	60,262	1,459,604

14.4 Impairment

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

None

14.5 Revaluation

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

The effective date of the revaluation	Freehold building : 31/08/2019
The name of independent valuer, if applicable	
The methods applied and significant assumptions	Taken from insurance value
The carrying amount that would have been recognised had the assets been carried under the cost model.	£854,843. This is the cost at point of transfer from the previous unincorporated charity on 01/03/2018

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

0

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

0

(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.

0

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
£	£
0	0
17,320	15,970
17,320	15,970

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
£	£
0	0
0	0
0	0
0	0
0	0

Note 20**Creditors and accruals**

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

20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
500	1,667	-	-
		-	-
213	6,052	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
713	7,719	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Grant from Wallingford Town Council for Beacon Yotuth project. This is paid in two 6 month installments. The second payment each year covers one month that falls into the next financial year, so 1/6 of the grant is deferred from income. It is released once the service has been provided in the following year.

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 £
1,667	1,308
500	1,667
- 1,667	- 1,308
500	1,667

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (e.g. 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.

No loans, no large creditors or debtors that may have a material impact if not paid.

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

Section C**Notes to the accounts****(cont)****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
The charity entered into a partnership with Wallingford Emergency Foodbank (WEF), UK charity 1169402. This was to convert the existing bookshop area in the charity's freehold building into a Community Hub, consisting of a kitchen and café area. WEF agreed to contribute £35,000 to the cost (just under half the expected total) in exchange for shared use of the kitchen area for client training and home skills development. If the charity fails to provide access to the kitchen a reducing balance of the grant paid would be refundable to WEF depending on time elapsed up to 10 years maximum. The trustees consider this an extremely unlikely scenario, however the possibility of this liability is disclosed here.	£28,000 Being 8/10 of the initial potential liability of £35,000. This will continue to reduce by 1/10 of £35,000 each year until exhausted.

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

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 £
-	-
-	-
110,704	84,627
-	-
110,704	84,627

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.

No significant risk. Largest debtor is HMRC for Gift Aid waiting to be claimed (GA is £16,454 of £17,319 total debtors).

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.

No changes to record

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

None

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

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	Expenditur e	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Beacon Youth support	R	Wallingford Town Council support for	0	18,922	-25,817	6,895		0
		Detached youth work in the town						0
								0
Church Member Donations	R	To be kept for the possible future purchase	6,000	0	0	0	0	6,000
		of a building for our congregation in Didcot						0
								0
Ukrainian English Lessons	R	Funding for teacher salaries and educational	0	15,747	-13,063	0	0	2,684
		equipment costs to provide free English						0
		lessons to Ukrainian refugees in Oxfordshire.						0
								0
								0
								0
								0
								0
Total Funds			6,000	34,669	-38,880	6,895	0	8,684

Note: Beacon Youth Project costs are higher than grant received this year due to significantly increased need among vulnerable young people in the area. The charity is grateful for the support grant provided by Wallingford Town Council and has made up the shortfall from general funds. This is shown as a transfer above.

Note 27	Charity funds
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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 - 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 £	Expendit ure £	Transfers £	Gains and losses £	Fund balances carried forward £
Beacon Youth support	R	Wallingford Town Council support for	0	19,647	-20,918	1,271		0
		Detached youth work in the town						0
								0
Church Member Donations	R	To be kept for the possible future purchase	2,000	4,000	0			6,000
		of a building for our congregation in Didcot						0
								0
Church Member Donations	R	Costs of new Community Hub	6,648	738		-7,386		0
								0
								0
								0
								0
Total Funds			8,648	24,385	-20,918	-6,115	0	6,000

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	Excess cost over restricted fund income for Beacon Youth Work. The shortfall has been made up by a transfer from general funds. This brings the carried forward balance to zero.	6895
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

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.