



Registered Company Number CE008457

Registered Charity Number 1170016

**SIX THIRTYONE REFRESHMENT MINISTRIES**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**12 SEPTEMBER 2020**



**SIX THIRTYONE REFRESHMENT MINISTRIES**  
**Reports and accounts**

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## **SIX THIRTYONE REFRESHMENT MINISTRIES**

### **The report of the Trustees for the year ended 12 September 2020**

#### **Introduction**

The trustees present their annual report and financial statements of the charity for the year ended 12 September 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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) (effective 1 January 2015).

The board of trustees are satisfied with the performance of the charity during the year and the position at 12 September 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

#### **Purpose and Activities of the Charity**

The charity's objectives are:

To advance the Christian faith for the benefit of the public in the United Kingdom or elsewhere in the world.

#### **Achievements and performance**

The charity continued to rent a suitable property in the Algarve region of Portugal. The property has been suitably furnished and equipped to provide accommodation for two guest families at any one time. This was the second full year of leasing this property from the current owners.

Despite an optimistic start to the year the onset of the Covid-19 viral pandemic severely affected the work of the charity. An extensive "lockdown" in the first part of the year across the UK and Portugal resulted in cancelled flights and bookings having to be cancelled by, primarily, UK based pastors.

When the pandemic restrictions were eased in Portugal the budget airlines operated a large swathe of cuts and cancellations. This meant that UK based pastors were unable to come to Portugal. Rather than see the property empty and not used the accommodation was made available to mainly Portuguese pastors. One pastor and his wife from the USA were able to use the facilities and only one family from the UK.

Those who were able to visit Quinta do Retiro found suitable rest, peace and quiet and leisure facilities were provided and maintained to enable the guests to enjoy recuperative benefits for their mental and spiritual health and well-being as well as physical health.

Church workers close to breakdown, and leaving the work due to pressure and stress, sufficiently recovered to continue in their work and oversee the various charitable works in their individual churches.

Personal counselling sessions were provided for those individuals and couples who had the need to find an objective perspective on their situation with suitable advice for a clear path ahead that works best for all involved.

The charity has maintained a website during the year as well as a social media profile on Facebook. A promotional video was commissioned for circulation. New literature was designed to reflect the active work of the charity. The literature was translated into Portuguese to reflect the growth of the charity's profile in Portugal.

## **SIX THIRTYONE REFRESHMENT MINISTRIES**

### **The report of the Trustees for the year ended 12 September 2020**

Advice has been taken from individuals who are active in similar fields of Christian charitable work. In accordance with Section 17(5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008 the charity trustees have paid due regard to the process of establishing the CIO.

#### **Financial Review**

##### **Policies on reserves**

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

##### **Availability and adequacy of assets of the funds**

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

##### **Transactions and Financial position**

The charity's income in the year was £10,713 (2019: £60,770) after expenditure of £42,015 (2019: £43,413) a deficit of £31,302 (2019 surplus: £17,357) is reported. General liquid reserves carried forward amounted to £1,751.

##### **Plans for future periods**

The objectives for the coming year are:

Bookings have been taken for occupancy into the next reporting period from Christian church workers based in the UK and Portugal.

##### **Reference and administrative details**

Date of registration:	03 November 2016
The Registered office is:	26 Altmoor Road, Huyton, Merseyside, L36 3UY
Charity Registration Number:	1170016

<b>Trustees:</b>	Paul Kinnaird	-	Outgoing Chair, ceased December 2019
	Dave Stott	-	Incoming Chair, began activities December 2019
	Lynn Peel	-	Treasurer
	Raymond Peel	-	Secretary
	Linda Burns		
	Jane Swanson		

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

## **SIX THIRTYONE REFRESHMENT MINISTRIES**

### **The report of the Trustees for the year ended 12 September 2020**

#### **Structure, Governance and Management**

##### **Nature of the Governing Documents and Constitution of the Charity**

The Six Thirty-One Refreshment Ministries is a registered Charitable Incorporated Organization (CIO) governed by a constitution. Trustees are appointed by the existing trustees.

The Trustees also consider the future need of the charity when looking to add the group of Trustees. Having regard to the particular skills required at each stage of the charity's development. New Trustees are given a period of induction and continues training opportunities are made available to all Trustees.

The day to day operations of the charity are governed by Trustees who are directly engaged in the activity of the charity. Operational and tactical decisions are made by this group.

The direction and strategy are discussed at a regular Trustees meeting.

##### **Independent Examiner**

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

##### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**SIX THIRTYONE REFRESHMENT MINISTRIES**

**The report of the Trustees for the year ended 12 September 2020**

This report was approved by the board of Trustees on 9 July 2021

Signed:

Raymond Peel

Trustee

## **SIX THIRTYONE REFRESHMENT MINISTRIES**

### **Independent Examiner's Report to the Trustees of the Charity**

#### **Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 12 September 2020**

I report on the financial statement of the charitable company on page 8 to 14 for the year ended 12 September 2020.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees 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 charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 9 July 2021

# SIX THIRTYONE REFRESHMENT MINISTRIES

## Statement of Financial Activities

For the year ended 12 September 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>Income</b>					
Donations and legacies	2	10,712	-	10,712	60,769
Investment income – interest		<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>Total Income</b>		<b><u>10,713</u></b>	<b><u>-</u></b>	<b><u>10,713</u></b>	<b><u>60,770</u></b>
<b>Expenditure</b>					
Expenditure on charitable activities	3	41,055	-	41,055	42,453
Governance	4	<u>960</u>	<u>-</u>	<u>960</u>	<u>960</u>
<b>Total expenditure</b>		<b><u>42,015</u></b>	<b><u>-</u></b>	<b><u>42,015</u></b>	<b><u>43,413</u></b>
<b>Net Income for the year</b>		<b>(31,302)</b>	<b>-</b>	<b>(31,302)</b>	<b>17,357</b>
<b>Gross transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(31,302)</b>	<b>-</b>	<b>(31,302)</b>	<b>17,357</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b><u>33,053</u></b>	<b><u>-</u></b>	<b><u>33,053</u></b>	<b><u>15,696</u></b>
<b>Total funds carried forward</b>		<b><u>1,751</u></b>	<b><u>-</u></b>	<b><u>1,751</u></b>	<b><u>33,053</u></b>

The net movement in funds to above in the net incoming resources as defined in the Statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

**All activities derive from continuing operation**

**The notes on page 11 to 14 form an integral part of these accounts**



**SIX THIRTYONE REFRESHMENT MINISTRIES****Balance Sheet****As at 12 September 2020**

	Notes	2020 £	2019 £
<b>Current Assets</b>			
Cash at the bank and in hand		<u>2,111</u>	<u>33,413</u>
<b>Total current assets</b>		<b>2,111</b>	<b>33,413</b>
<b>Creditors: -</b>			
Amount due within one year	7	<u>(360)</u>	<u>(360)</u>
<b>Net current assets</b>		<u><b>1,751</b></u>	<u><b>33,053</b></u>
<b>Net assets</b>		<u><b>1,751</b></u>	<u><b>33,053</b></u>
<b>The funds of the charity</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		<u>1,751</u>	<u><b>33,053</b></u>
<b>Total charity funds</b>		<u><b>1,751</b></u>	<u><b>33,053</b></u>

**Approved by the board of Trustees on 9 July 2021 and signed on their behalf by:**

**Raymond Peel - Trustee**

**The notes on page 11 to 14 form an integral part of these accounts**

**SIX THIRTYONE REFRESHMENT MINISTRIES**  
**Statement of Cash Flows**  
**For the year ended 12 September 2020**

	Notes	2020 £	2019 £
<b>Cash used in operating activities</b>	<b>10</b>	<u>(31,303)</u>	<u>17,356</u>
Interest income		<u>1</u>	<u>1</u>
Increase in cash and cash equivalents in the year		<u>(31,302)</u>	<u>17,357</u>
Cash and cash equivalent at the beginning of the year		<u>33,413</u>	<u>16,056</u>
<b>Total cash and cash equivalent at the end of the year</b>		<u><b>2,111</b></u>	<u><b>33,413</b></u>

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The accounts (financial statements) 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 financial statements have been prepared in accordance 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

**b) Preparation of the accounts on a going concern basis**

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## SIX THIRTYONE REFRESHMENT MINISTRIES

### Notes to the Accounts for the year ended 12 September 2020

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the consists of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

**SIX THIRTYONE REFRESHMENT MINISTRIES**  
**Notes to the Accounts for the year ended 12 September 2020**

**2 Income from donations and legacies**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Donations</b>		
Gifts and donations	10,112	60,169
Donated services	<u>600</u>	<u>600</u>
	<b><u>10,712</u></b>	<b><u>60,769</u></b>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**3 Analysis of expenditure on charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Rent	26,629	28,267
Relocation	-	2,160
Vehicle costs	421	6,000
Furnishings and accommodation	7,453	3,576
Repairs	1,491	517
Promotional costs	4,722	1,218
Professional fees	-	425
Bank charges	<u>339</u>	<u>290</u>
<b>Total expenditure on charitable activities</b>	<b><u>41,055</u></b>	<b><u>42,453</u></b>

**4 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs

**Analysis of support and governance costs**

	<b>General support</b>	<b>Governance Function</b>	<b>Total</b>	<b>Basis of apportionment</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
Independent Examiner	<u>-</u>	<u>960</u>	<u>960</u>	Governance

## SIX THIRTYONE REFRESHMENT MINISTRIES

### Notes to the Accounts for the year ended 12 September 2020

**5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

The charity trustees were not paid or received any other benefits from employment with charity as trustees in the year neither were, they reimbursed expenses during the year. No charity trustees received payment for professional or other services supplied to the charity. There were no transactions with connected parties.

**6 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**7 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Creditors and accruals	<u>360</u>	<u>360</u>
	<b><u>360</u></b>	<b><u>360</u></b>

**8 Contingent assets – legacy income**

As at 12 September 2020 the charity had not been notified of any legacy income or prospective legacy income.

**9 Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

The charity has only one unrestricted general fund. The movements in that fund are shown in the Statement of Financial Activities.

All of the net assets apply to the one unrestricted general fund.

**10 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(31,302)	17,357
Deduct interest income shown	<u>(1)</u>	<u>-</u>
<b>Net cash provided by operating activities</b>	<b><u>(31,303)</u></b>	<b><u>17,357</u></b>