

# BROOK CHAPEL

England & Wales · Charity number 1171870

## Details

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**Other names** RUNCORN FOR CHRIST TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2017-03-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 51 St. Marys Road  
Halton  
Runcorn  
WA7 2BJ

**Phone** 01928411378

**Email** [anne.mcpoland@ntlworld.com](mailto:anne.mcpoland@ntlworld.com)

**Website** [www.brookchapel.org.uk](http://www.brookchapel.org.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** The object of the charity is to advance Christian religion in Runcorn, for the benefit of the public, through the holding of prayer meetings, services, celebration of Christian festivals, producing and distributing Christian literature, to enlighten other of the Christian religion. Advancing the Christian religion by such means as are charitable, to promote and encourage Christian faith.

## Classification

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- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£61,609	£42,901	-	-
2024-08-31	£39,290	£39,656	-	-
2023-08-31	£34,492	£34,673	-	-
2022-08-31	£34,578	£30,088	-	-
2021-08-31	£31,990	£30,484	-	-

## Trustees

Name	Role	Appointed
<b>ROBERT FRANCIS VEREY</b>	Chair	2017-03-02
ANNE CATHERINE MCPOLAND		2017-03-02
JOANNE JAPP		2017-03-02
Jaqueline Maria Davies		2023-05-24
Joan Barbara Pinnington		2023-10-29
Stephen Griffiths		2021-06-02

**BROOK CHAPEL**

England & Wales - Charity number 1171870

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# Accounts

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COMPANY REGISTRATION NUMBER: CE010461  
CHARITY REGISTRATION NUMBER: 1171870

**Brook Chapel - CIO**

**Unaudited Financial Statements**

**31 August 2025**

**MATTOCKS GRINDLEY**

Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# Brook Chapel - CIO

## Financial Statements

Year ended 31 August 2025

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# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

### Reference and administrative details

**Registered charity name** Brook Chapel - CIO

**Charity registration number** 1171870

**Company registration number** CE010461

**Principal office and registered office** Brook Chapel  
Boston Avenue  
Runcorn  
Cheshire

### The trustees

Mrs J Japp  
Mr R Verey  
Mrs A McPoland  
Mr S Griffiths  
Mrs J Davies  
Mrs J Pinnington

**Independent examiner** G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

### Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 2nd March 2017 but remained dormant up to 1st October 2017, when the legal transfer of buildings and other assets was completed by the solicitor. It functioned as RFC Trust until October.

### Objectives and activities

The object of the charity is to advance the Christian religion in Runcorn, for the benefit of the public through the holding of prayer meetings, services, celebration of Christian festivals, producing and distributing of Christian literature, to enlighten others of the Christian religion. Advancing the Christian religion by such means as are charitable, to promote and encourage the Christian faith.

The premises used comprise Brook Chapel.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

---

### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

### Achievements and performance

#### Public Benefit

When planning our activities for the year, the Leader and Trustees have considered the Charity commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community. We are committed to enabling as many people as possible to worship at our church, and to become a part of our community. This is achieved through:

#### Church Services

Held every Sunday morning, with worship, teaching and ministry, they are open to anybody who chooses to attend.

*Sunday evenings at 6:30pm there has been a new Bible study group called Discipleship Explored; this is a discussion group to allow new and seeking Christians to grow and develop in their faith.*

All who attend Chapel are given a warm welcome, and this is something that visitors often comment on. They are greeted personally at the door and invited to stay for tea and biscuits served after the service.

#### Mid-week meetings

We provide midweek meetings each Thursday night at 7:30 which alternate between

#### Prayer meetings

These meetings are open to all with worship and with guided prayer using power point. We encourage prayer requests from members of our church, and also the local community. Many members of the congregation have signed up to a WhatsApp group which is open for urgent prayer requests, allowing prayers requests to be shared and immediately acted upon. Other prayer requests are invited using our church Facebook page. Additional prayer meetings occur throughout the year: This year we held a prayer meeting each Saturday during Lent, others included, prayer breakfasts and special days of prayer and fasting. The last Sunday of each month Brook hosts a joint Prayer meeting to encourage churches in Runcorn to unite in prayer.

#### Midweek teaching program

Also known as the "pit stop" is another opportunity to receive Biblical teaching, often incorporating current global events. This meeting hosts outside speakers who share in a relaxed atmosphere with refreshments and plenty of opportunity for the discussion of ideas and asking of questions

#### Children's Ministry

Traditionally this takes place during the morning sermon teaching time. It has provided teaching for pre-school and primary age children, where they can enjoy age-appropriate teaching. However, we currently have a growing number of children attending, these children attend with their parents who wish that they remain in the service with the whole congregation.

**Children's drum lessons are given midweek to young teenagers, to encourage worship participation**

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# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

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### Community Service

Chapel is used regularly as a polling station by Halton Borough Council.

### Drug Rehabilitation Support Group

A former addict has formed a local support group (as nearest drug support group is in Liverpool city centre: he felt this was a barrier to some, both in terms of time and money). He asked could the chapel be used to meet and support those locally in need: happily the group now meet on a Friday evening for an hour. This group has expanded during the year as advertisement on social media has reached a larger audience.

### Photography Group

Wednesday evenings the chapel is used as a meeting place for a local photography group.

### Pastoral Care

The chapel has a pastoral care team, who meet together every 4-6 weeks to plan and co-ordinate home visits. These visits are open to anybody in need, and offer spiritual, moral or practical support as needed, each visit is designed to keep individuals safe and supported.

### Foodbank

The chapel continues to be used as a Distribution Centre for Runcorn and District Foodbank each week. This is a much needed service: Brook Chapel is the busiest distribution Centre run by Runcorn and District Foodbank, as economic hardship in the area is increasing, so has the use for Foodbank. The Chapel remains a Foodbank collection point, in October 2024 a harvest service was held and the proceeds in both food and money were given to Runcorn and District Foodbank.

### Social Events

Each Tuesday - Knit and natter group meet from 1-4pm.

### Out Reach Quizzes

These have been organised on a regular basis: they are social and welcome events, including hot food, cake and hot drinks, with prizes and lots of fun, any donations made at the quiz nights are given to a nominated local charity.

### Special occasions

These are such as big birthdays and anniversaries (30, 40, 50 etc.) also baptisms/dedications are marked by small gifts, such as vouchers or flowers, and cake. We also hold a celebration lunch to mark the event. The chapel facilities are also available to be booked for private events, such as children's parties, for members of the congregation.

**Activities are offered free of charge, so they are accessible to everybody. Some regular group meetings give small financial gifts to cover heating, light and drinks used**

### Financial support

A policy has been put in place to provide financial support to members of the congregation, should circumstances require it, by way of an interest free short-term loan. In exceptional circumstances monetary gifts are given in accordance with the policy.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

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### Parking

Brook Chapel permits residents of the local area (Boston Avenue which has very limited parking) to park their cars in the car park, providing this does not clash with Sunday services or the Thursday evening mid-week meeting.

### Global care

This is an international children's charity founded by a former member of Brook Chapel. Monthly donations are sent to support their work, additional contributions for specific work or times of need are given. Cards are made by a member of the congregation and sold to raise extra cash for Global care.

### Medcare

Is a charity dedicated to providing health and social care to thousands of sick Ugandan children; it was founded by local Christian doctors. This charity is financially supported each month and also at specified times of need.

### Open Doors

International charity that supports persecuted Christians globally. A monthly donation is given to support this valuable work.

### Teach Beyond

Is a global Christian charity, we continue to financially support Maria Buhungu from Runcorn, as she teaches in Rwanda.

### Eliot Brown

Eliot attended Brook as a child and has recently gone into fulltime ministry as a junior youth pastor, in Liverpool. Brook is financially supporting Eliot and his family to transition in this role.

### Ground breakers / New Road Old Stones Trust

This charity has been set up by a former member of Brook Chapel. Providing Christian assemblies and children's work in the Greater Manchester Region. Brook is privileged to support this quality much needed work.

### Financial review

The period under review has resulted in a surplus of £18,708, which has been in line with trustees' expectations. *The trustees feel that the next financial period should result in a small surplus.*

The trustees' annual report and the strategic report were approved on 19/12/25..... and signed on behalf of the board of trustees by:

Mrs J Japp  
Trustee



Mr R Verey  
Trustee



# Brook Chapel - CIO

## Independent Examiner's Report to the Trustees of Brook Chapel - CIO

Year ended 31 August 2025

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I report to the trustees on my examination of the financial statements of Brook Chapel - CIO ('the charity') for the year ended 31 August 2025.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Mattocks FCA  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

19/12/25

# Brook Chapel - CIO

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

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		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	61,609	61,609	39,290
<b>Total income</b>		<u>61,609</u>	<u>61,609</u>	<u>39,290</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	42,901	42,901	39,656
<b>Total expenditure</b>		<u>42,901</u>	<u>42,901</u>	<u>39,656</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>18,708</u>	<u>18,708</u>	<u>(366)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		33,878	33,878	34,244
<b>Total funds carried forward</b>		<u>52,586</u>	<u>52,586</u>	<u>33,878</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 8 to 12 form part of these financial statements.

# Brook Chapel - CIO

## Statement of Financial Position

31 August 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		52,586	33,878
<b>Net current assets</b>		<u>52,586</u>	<u>33,878</u>
<b>Total assets less current liabilities</b>		<u>52,586</u>	<u>33,878</u>
<b>Funds of the charity</b>			
Unrestricted funds		52,586	33,878
<b>Total charity funds</b>	<b>10</b>	<u>52,586</u>	<u>33,878</u>

For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19/12/25, and are signed on behalf of the board by:

Mrs J Japp  
Trustee



Mr R Verey  
Trustee



The notes on pages 8 to 12 form part of these financial statements.

# Brook Chapel - CIO

## Notes to the Financial Statements

Year ended 31 August 2025

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### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brook Chapel, Boston Avenue, Runcorn, Cheshire.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

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### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Offerings	38,474	38,474	22,213	22,213
Stewardship Giving	23,135	23,135	17,077	17,077
	<u>61,609</u>	<u>61,609</u>	<u>39,290</u>	<u>39,290</u>

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Direct charitable activities	42,409	42,409	39,176	39,176
Support costs	492	492	480	480
	<u>42,901</u>	<u>42,901</u>	<u>39,656</u>	<u>39,656</u>

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# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Direct charitable activities	42,409	–	42,409	39,176
Governance costs	–	492	492	480
	<u>42,409</u>	<u>492</u>	<u>42,901</u>	<u>39,656</u>

### 7. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>492</u>	<u>480</u>

### 8. Staff costs

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025 No.</b>	2024 No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 9. Trustee remuneration and expenses

Trustees receive no remuneration from the charity.

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
General funds	<u>33,878</u>	<u>61,609</u>	<u>(42,901)</u>	<u>52,586</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
General funds	<u>34,244</u>	<u>39,290</u>	<u>(39,656)</u>	<u>33,878</u>

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

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### 11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	<u>52,586</u>	<u>52,586</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	<u>33,878</u>	<u>33,878</u>

**Brook Chapel - CIO**

**Management Information**

**Year ended 31 August 2025**

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**The following pages do not form part of the financial statements.**

# Brook Chapel - CIO

## Detailed Statement of Financial Activities

Year ended 31 August 2025

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	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Offerings	38,474	22,213
Stewardship Giving	23,135	17,077
	<u>61,609</u>	<u>39,290</u>
<b>Total income</b>	<u>61,609</u>	<u>39,290</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Legal and professional fees	492	480
Pastor's fees	17,007	16,848
Rates, lighting & heating	5,230	5,015
Printing, postage & stationery	233	165
Speakers' fees	1,740	1,680
Missionary	4,035	5,235
Insurance	1,672	1,552
Building maintenance & repairs	6,484	6,975
Copyright fees	—	463
Chapel cleaning	1,144	206
Sundry expenditure	2,030	778
Gifts	2,834	259
	<u>42,901</u>	<u>39,656</u>
<b>Total expenditure</b>	<u>42,901</u>	<u>39,656</u>
<b>Net income/(expenditure)</b>	<u>18,708</u>	<u>(366)</u>

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# Brook Chapel - CIO

## Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2025

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	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Direct charitable activities</b>		
<i>Activities undertaken directly</i>		
Pastor's fees	17,007	16,848
Rates, lighting & heating	5,230	5,015
Printing, postage & stationery	233	165
Speakers' fees	1,740	1,680
Missionary	4,035	5,235
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Sundry expenditure	2,030	778
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	<u>42,409</u>	<u>39,176</u>
<b>Governance costs</b>		
Accountancy fees	492	480
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**BROOK CHAPEL**

England & Wales - Charity number 1171870

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# Accounts

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COMPANY REGISTRATION NUMBER: CE010461  
CHARITY REGISTRATION NUMBER: 1171870

**Brook Chapel - CIO**  
**Unaudited Financial Statements**  
**31 August 2024**

**MATTOCKS GRINDLEY**  
Chartered Accountants  
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# Brook Chapel - CIO

## Financial Statements

Year ended 31 August 2024

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# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

### Reference and administrative details

**Registered charity name** Brook Chapel - CIO

**Charity registration number** 1171870

**Company registration number** CE010461

**Principal office and registered office** Brook Chapel  
Boston Avenue  
Runcorn  
Cheshire

### The trustees

Mrs J Japp  
Mr R Verey  
Mrs A McPoland  
Mr S Griffiths  
Mrs J Davies  
Mrs J Pinnington (Appointed 29 October 2023)

**Independent examiner** G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

### Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 2nd March 2017 but remained dormant up to 1st October 2017, when the legal transfer of buildings and other assets was completed by the solicitor. It functioned as RFC Trust until October.

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The premises used comprise Brook Chapel.

# Brook Chapel - CIO

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

---

## Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

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### **Achievements and performance**

#### **Public Benefit**

When planning our activities for the year, the Leader and Trustees have considered the Charity commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community. We are committed to enabling as many people as possible to worship at our church, and to become a part of our community. This is achieved through:

#### **Church services**

Held every Sunday morning, with worship, teaching and ministry, they are open to anybody who chooses to attend.

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All who attend Chapel are given a warm welcome, and this is something that visitors often comment on. They are greeted personally at the door and invited to stay for tea and biscuits served after the service.

#### **Mid-week meetings**

We provide midweek meetings each Thursday night at 7:30 which alternate between:

#### **Prayer meetings**

These meetings are open to all with worship and with guided prayer using power point. We encourage prayer requests from members of our church, and also the local community. Many members of the congregation have signed up to a WhatsApp group which is open for urgent prayer requests, allowing prayers requests to be shared and immediately acted upon. Other prayer requests are invited using our church Facebook page. Additional prayer meetings occur throughout the year: this year we held a prayer meeting each Saturday during Lent, others included, prayer breakfasts and special days of prayer and fasting. The last Sunday of each month Brook hosts a joint Prayer meeting to encourage churches in Runcorn to unite in prayer.

#### **Midweek teaching program**

Also known as the "pit stop" is another opportunity to receive Biblical teaching, often incorporating current global events. This meeting hosts outside speakers who share in a relaxed atmosphere with refreshments and plenty of opportunity for the discussion of ideas and asking of questions.

#### **Children's ministry**

Traditionally this takes place during the morning sermon teaching time. It provides for pre-school and primary age children; here they can enjoy age appropriate teaching. Unfortunately there have been no younger children attending on a regular basis during the past year.

#### **Community Service**

Chapel is used regularly as a polling station by Halton Borough Council.

#### **Drug Rehabilitation Support Group**

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 31 August 2024

---

A former addict has formed a local support group (as nearest drug support group is in Liverpool city centre: he felt this was a barrier to some, both in terms of time and money). He asked could the chapel be used to meet and support those locally in need: happily the group now meet on a Friday evening for an hour. This group has expanded during the year as advertisement on social media has reached a larger audience.

#### **Photography Group**

Tuesday evenings the chapel is used as a meeting place for a local photography group.

#### **Band Practice**

A local band has been using the hall as a practice session on Monday evenings.

#### **Pop Cats**

Tuesday Mornings a local toddler group use the chapel as a music and movement session.

#### **Pastoral care**

The chapel has a pastoral care team, who meet together every 4-6 weeks to plan and co-ordinate home visits. These visits are open to anybody in need, and offer spiritual, moral or practical support as needed, each visit is designed to keep individuals safe and supported.

#### **Foodbank**

The chapel continues to be used as a Distribution Centre for Runcorn and District Foodbank each week. This is a much needed service: Brook Chapel is the busiest distribution Centre run by Runcorn and District Foodbank, as economic hardship is increasing, so has the use for Foodbank. The Chapel remains a Foodbank collection point, with occasional services being held and the proceeds in both food and money given to Runcorn and District Foodbank.

#### **Social events**

Each Tuesday - Knit and natter group meet from 1-4pm.

#### **Outreach Quizzes**

These have been organised on a regular basis: they are social and welcome events, including hot food, cake and hot drinks, with prizes and lots of fun.

Special occasions, such as big birthdays and anniversaries (30, 40, 50 etc.) also baptisms/ dedications are marked by small gifts, such as vouchers or flowers, and cake. The chapel facilities are also available to be booked for private events, such as children's parties, for members of the congregation.

**Activities are offered free of charge, so they are accessible to everybody. Some regular group meetings give small financial gifts to cover heating, light and drinks used. Pop Cats currently give £25 per session as this is a business.**

#### **Financial support**

A policy has been put in place to provide financial support to members of the congregation, should circumstances require it, by way of an interest free short-term loan. In exceptional circumstances

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

---

monetary gifts are given in accordance with the policy.

### **Parking**

Brook Chapel permits residents of the local area (Boston Avenue which has very limited parking) to park their cars in the car park, providing this does not clash with Sunday services or the Thursday evening mid-week meeting.

### **Global care**

This is an international children's charity founded by a former member of Brook Chapel. Monthly donations are sent to support their work, additional contributions for specific work or times of need are given. Cards are made by a member of the congregation and sold to raise extra cash for Global care.

### **Medcare**

Is a charity dedicated to providing health and social care to thousands of sick Ugandan children; it was founded by local Christian doctors. This charity is financially supported each month and also at specified times of need.

### **Open Doors**

Is a charity that supports persecuted Christians globally. A monthly donation is given to support this valuable work.

### **Teach Beyond**

Is a global Christian charity, we continue to financially support Maria Taylor from Runcorn, as she teaches in Rwanda.

### **Eliot Brown**

Eliot attended Brook as a child and has recently gone into fulltime ministry as a junior youth pastor, in Liverpool. Brook is financially supporting Eliot and his family to transition in this role.

### **Financial review**

The period under review has resulted in a deficit of £366, which has been in line with trustees' expectations. The trustees feel that the next financial period should result in a small surplus.

The trustees' annual report and the strategic report were approved on 1.11.24..... and signed on behalf of the board of trustees by:



Mrs J Japp  
Trustee



Mr R Verey  
Trustee

# Brook Chapel - CIO

## Independent Examiner's Report to the Trustees of Brook Chapel - CIO

Year ended 31 August 2024

---

I report to the trustees on my examination of the financial statements of Brook Chapel - CIO ('the charity') for the year ended 31 August 2024.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Mattocks FCA  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

1/11/24

## Brook Chapel - CIO

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	39,290	39,290	34,492
<b>Total income</b>		<u>39,290</u>	<u>39,290</u>	<u>34,492</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	39,656	39,656	34,673
<b>Total expenditure</b>		<u>39,656</u>	<u>39,656</u>	<u>34,673</u>
<b>Net expenditure and net movement in funds</b>		<u>(366)</u>	<u>(366)</u>	<u>(181)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		34,244	34,244	34,425
<b>Total funds carried forward</b>		<u>33,878</u>	<u>33,878</u>	<u>34,244</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

# Brook Chapel - CIO

## Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		33,878	34,244
<b>Net current assets</b>		<u>33,878</u>	<u>34,244</u>
<b>Total assets less current liabilities</b>		<u>33,878</u>	<u>34,244</u>
<b>Funds of the charity</b>			
Unrestricted funds		33,878	34,244
<b>Total charity funds</b>	10	<u>33,878</u>	<u>34,244</u>

For the year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 1/11/24, and are signed on behalf of the board by:



Mrs J Japp  
Trustee



Mr R Verey  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

# Brook Chapel - CIO

## Notes to the Financial Statements

Year ended 31 August 2024

---

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brook Chapel, Boston Avenue, Runcorn, Cheshire.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

---

### 3. Accounting policies *(continued)*

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Offerings	22,213	22,213	19,711	19,711
Stewardship Giving	17,077	17,077	14,781	14,781
	<u>39,290</u>	<u>39,290</u>	<u>34,492</u>	<u>34,492</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Direct charitable activities	39,176	39,176	34,205	34,205
Support costs	480	480	468	468
	<u>39,656</u>	<u>39,656</u>	<u>34,673</u>	<u>34,673</u>

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# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct charitable activities	39,176	–	39,176	34,205
Governance costs	–	480	480	468
	<u>39,176</u>	<u>480</u>	<u>39,656</u>	<u>34,673</u>

### 7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>468</u>

### 8. Staff costs

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff - medical	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 9. Trustee remuneration and expenses

Trustees receive no remuneration from the charity.

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
General funds	<u>34,244</u>	<u>39,290</u>	<u>(39,656)</u>	<u>33,878</u>

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
General funds	<u>34,425</u>	<u>34,492</u>	<u>(34,673)</u>	<u>34,244</u>

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# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

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### 11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	<u>33,878</u>	<u>33,878</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>34,244</u>	<u>34,244</u>

**Brook Chapel - CIO**

**Management Information**

**Year ended 31 August 2024**

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**The following pages do not form part of the financial statements.**

# Brook Chapel - CIO

## Detailed Statement of Financial Activities

Year ended 31 August 2024

---

	2024	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Offerings	22,213	19,711
Stewardship Giving	17,077	14,781
	<u>39,290</u>	<u>34,492</u>
<b>Total income</b>	<u>39,290</u>	<u>34,492</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Legal and professional fees	480	468
Pastor's fees	16,848	16,120
Rates, lighting & heating	5,015	3,056
Printing, postage & stationery	165	160
Speakers' fees	1,680	1,400
Travel	–	277
Missionary	5,235	5,575
Insurance	1,552	1,336
Building maintenance & repairs	6,975	4,529
Copyright fees	463	442
Chapel cleaning	206	–
Sundry expenditure	778	318
Gifts	259	847
Professional fees	–	145
	<u>39,656</u>	<u>34,673</u>
<b>Total expenditure</b>	<u>39,656</u>	<u>34,673</u>
<b>Net expenditure</b>	<u>(366)</u>	<u>(181)</u>

---

# Brook Chapel - CIO

## Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2024

---

	2024	2023
	£	£
<b>Expenditure on charitable activities</b>		
<b>Direct charitable activities</b>		
<i>Activities undertaken directly</i>		
Pastor's fees	16,848	16,120
Rates, lighting & heating	5,015	3,056
Printing, postage & stationery	165	160
Speakers' fees	1,680	1,400
Travel	–	277
Missionary	5,235	5,575
Insurance	1,552	1,336
Building maintenance & repairs	6,975	4,529
Copyright fees	463	442
Chapel cleaning	206	–
Sundry expenditure	778	318
Gifts	259	847
Professional fees	–	145
	<u>39,176</u>	<u>34,205</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	480	468
	<u>480</u>	<u>468</u>
<b>Expenditure on charitable activities</b>	<u><u>39,656</u></u>	<u><u>34,673</u></u>

**BROOK CHAPEL**

England & Wales - Charity number 1171870

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# Accounts

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COMPANY REGISTRATION NUMBER: CE010461  
CHARITY REGISTRATION NUMBER: 1171870

**Brook Chapel - CIO**  
**Unaudited Financial Statements**  
**31 August 2023**

**MATTOCKS GRINDLEY**

Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# Brook Chapel - CIO

## Financial Statements

Year ended 31 August 2023

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Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9</b>
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Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>16</b>

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# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

### Reference and administrative details

**Registered charity name** Brook Chapel - CIO

**Charity registration number** 1171870

**Company registration number** CE010461

**Principal office and registered office** Brook Chapel  
Boston Avenue  
Runcorn  
Cheshire

### The trustees

Mrs J Japp  
Mr R Verey  
Mrs V Newton (Resigned 15 March 2023)  
Mrs A McPoland  
Mr S Griffiths  
Mr G Chorlton  
Mrs J Davies (Appointed 24 May 2023)

**Independent examiner** G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

### Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 2nd March 2017 but remained dormant up to 1st October 2017, when the legal transfer of buildings and other assets was completed by the solicitor. It functioned as RFC Trust until October.

### Objectives and activities

The object of the charity is to advance the Christian religion in Runcorn, for the benefit of the public through the holding of prayer meetings, services, celebration of Christian festivals, producing and distributing of Christian literature, to enlighten others of the Christian religion. Advancing the Christian religion by such means as are charitable, to promote and encourage the Christian faith.

The premises used comprise Brook Chapel.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

---

### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

---

### **Achievements and performance**

#### **Public Benefit**

When planning our activities for the year, the Leader and Trustees have considered the Charity commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community. We are committed to enabling as many people as possible to worship at our church, and to become a part of our community. This is achieved through:

#### **Church services**

Held every Sunday morning, with worship, teaching and ministry, they are open to anybody who chooses to attend.

A new meeting was introduced in March 2022 on a Sunday evening at 6:30pm; this is a discussion group to allow new and seeking Christians to ask and discuss any issues they encounter.

All who attend Chapel are given a warm welcome, and this is something that visitors often comment on. They are greeted personally at the door and invited to stay for tea and biscuits served after the service.

#### **Children's ministry**

Traditionally this takes place during the morning sermon teaching time. It provides for pre-school and primary age children; here they can enjoy age appropriate teaching. Unfortunately there have been no younger children attending on a regular basis during the past year.

#### **Mid-week meetings**

We provide midweek meetings each Thursday night at 7:30 which alternate between:

#### **Prayer meetings**

These meetings are open to all with worship and guided prayer using power point. We encourage prayer requests from members of our church, and also the local community. Many members of the congregation have signed up to a WhatsApp group which is open for urgent prayer requests, allowing prayers requests to be shared and immediately acted upon. Other prayer requests are invited using our church Facebook page. Additional prayer meetings occur throughout the year including, prayer breakfasts and special days of prayer and fasting.

#### **Midweek teaching program**

Also known as the "pit stop" is another opportunity to receive Biblical teaching, often incorporating current global events. This meeting hosts outside speakers who share in a relaxed atmosphere with refreshments and plenty of opportunity for the discussion of ideas and asking of questions.

#### **Community Service**

Chapel is used regularly as a polling station by Halton Borough Council.

#### **Drug Rehabilitation Support Group**

A former addict has formed a local support group (as nearest drug support group is in Liverpool city centre: he felt this was a barrier to some, both in terms of time and money). He asked could the chapel be used to meet and support those locally in need: happily the group now meet on a Friday evening for an hour. This group has expanded during the year as advertisement on social media has reached a larger audience.

#### **Photography Group**

Tuesday evenings the chapel is used as a meeting place for a local photography group.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 31 August 2023

---

#### **Band Practice**

A local band has been using the hall as a practice session on Monday evenings.

#### **Love Runcorn (formerly Churches Together Runcorn)**

The Chapel is a supporter and member of Love Runcorn. Brook Chapel has been used on the last Sunday of each month hold prayer meetings throughout the year.

#### **Pastoral care**

The chapel has a pastoral care team, who meet together every 4-6 weeks to plan and co-ordinate home visits. These visits are open to anybody in need, and offer spiritual, moral or practical support as needed, each visit is designed to keep individuals safe and supported.

#### **Foodbank**

The chapel continues to be used as a Distribution Centre for Runcorn and District Foodbank each week. This is a much needed service: Brook Chapel is the busiest distribution Centre run by Runcorn and District Foodbank, as economic hardship is increasing, so has the use for Foodbank. The Chapel remains a Foodbank collection point, in October 2022 a harvest service was held and the proceeds in both food and money were given to Runcorn and District Foodbank.

#### **Social events**

Each Tuesday - Knit and natter group meet from 1-4pm.

#### **Outreach Quizzes**

These have been organised on a regular basis: they are social and welcome events, including hot food, cake and hot drinks, with prizes and lots of fun.

Special occasions, such as big birthdays and anniversaries (30, 40, 50 etc.) also baptisms/ dedications are marked by small gifts, such as vouchers or flowers, and cake. The chapel facilities are also available to be booked for private events, such as children's parties, for members of the congregation.

#### **Costs**

Activities are offered free of charge, so they are accessible to everybody. Some regular group meetings give small financial gifts to cover heating, light and drinks used.

#### **Financial support**

A policy has been put in place to provide financial support to members of the congregation, should circumstances require it, by way of an interest free short-term loan. In exceptional circumstances, monetary gifts are given in accordance with the policy.

#### **Parking**

Brook Chapel permits residents of the local area (Boston Avenue which has very limited parking) to park their cars in the car park, providing this does not clash with Sunday services or the Thursday evening mid-week meeting.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

---

### Achievements and performance *(continued)*

#### Global Care

This is an international children's charity founded by a former member of Brook Chapel. Monthly donations are sent to support their work, additional contributions for specific work or times of need are given. Cards are made by a member of the congregation and sold to raise extra cash for Global care.

#### Medcare

Is a charity dedicated to providing health and social care to thousands of sick Ugandan children; it was founded by local Christian doctors. This charity is financially supported each month and also at specified times of need.

#### Open Doors

Is a charity that supports persecuted Christians globally. A monthly donation is given to support this valuable work.

#### Teach Beyond

Is a global Christian charity, we continue to financially support Maria Taylor from Runcorn, as she teaches in Rwanda.

#### Financial review

The period under review has resulted in a deficit of £181, which has been in line with trustees' expectations. The trustees feel that the next financial period should result in a small surplus.

The trustees' annual report and the strategic report were approved on .....12-11-23... and signed on behalf of the board of trustees by:



Mrs J Japp  
Trustee



Mr R Verey  
Trustee

# Brook Chapel - CIO

## Independent Examiner's Report to the Trustees of Brook Chapel - CIO

Year ended 31 August 2023

---

I report to the trustees on my examination of the financial statements of Brook Chapel - CIO ('the charity') for the year ended 31 August 2023.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Mattocks FCA  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

12/11/23

# Brook Chapel - CIO

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

---

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	34,492	34,492	34,578
<b>Total income</b>		<u>34,492</u>	<u>34,492</u>	<u>34,578</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	34,673	34,673	30,088
<b>Total expenditure</b>		<u>34,673</u>	<u>34,673</u>	<u>30,088</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(181)</u>	<u>(181)</u>	<u>4,490</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		34,425	34,425	29,935
<b>Total funds carried forward</b>		<u>34,244</u>	<u>34,244</u>	<u>34,425</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 9 to 13 form part of these financial statements.

# Brook Chapel - CIO

## Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		34,244	34,425
<b>Net current assets</b>		<u>34,244</u>	<u>34,425</u>
<b>Total assets less current liabilities</b>		<u>34,244</u>	<u>34,425</u>
<b>Funds of the charity</b>			
Unrestricted funds		34,244	34,425
<b>Total charity funds</b>	<b>10</b>	<u>34,244</u>	<u>34,425</u>

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12.11.23, and are signed on behalf of the board by:



Mrs J Japp  
Trustee



Mr R Verey  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

# Brook Chapel - CIO

## Notes to the Financial Statements

Year ended 31 August 2023

---

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brook Chapel, Boston Avenue, Runcorn, Cheshire.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2023

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Offerings	19,711	19,711	20,500	20,500
Stewardship Giving	14,781	14,781	14,078	14,078
	<u>34,492</u>	<u>34,492</u>	<u>34,578</u>	<u>34,578</u>

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Direct charitable activities	34,205	34,205	29,638	29,638
Support costs	468	468	450	450
	<u>34,673</u>	<u>34,673</u>	<u>30,088</u>	<u>30,088</u>

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# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Direct charitable activities	34,205	–	34,205	29,638
Governance costs	–	468	468	450
	<u>34,205</u>	<u>468</u>	<u>34,673</u>	<u>30,088</u>

### 7. Independent examination fees

	<b>2023 £</b>	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>468</u>	<u>450</u>

### 8. Staff costs

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023 No.</b>	2022 No.
Number of staff - medical	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 9. Trustee remuneration and expenses

Trustees receive no remuneration from the charity.

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
General funds	<u>34,425</u>	<u>34,492</u>	<u>(34,673)</u>	<u>34,244</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General funds	<u>29,935</u>	<u>34,578</u>	<u>(30,088)</u>	<u>34,425</u>

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# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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### 11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	34,244	34,244

	Unrestricted Funds £	Total Funds 2022 £
Current assets	34,425	34,425

**Brook Chapel - CIO**  
**Management Information**  
**Year ended 31 August 2023**

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**The following pages do not form part of the financial statements.**

# Brook Chapel - CIO

## Detailed Statement of Financial Activities

Year ended 31 August 2023

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	<b>2023</b>	2022
	<b>£</b>	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Offerings	19,711	20,500
Stewardship Giving	14,781	14,078
	<u>34,492</u>	<u>34,578</u>
<b>Total income</b>	<u>34,492</u>	<u>34,578</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Legal and professional fees	468	450
Pastor's fees	16,120	15,600
Rates, lighting & heating	3,056	1,958
Printing, postage & stationery	160	–
Speakers' fees	1,400	1,850
Travel	277	270
Missionary	5,575	5,904
Insurance	1,336	1,197
Building maintenance & repairs	4,529	1,495
Copyright fees	442	412
Sundry expenditure	318	150
Gifts	847	673
Professional fees	145	129
	<u>34,673</u>	<u>30,088</u>
<b>Total expenditure</b>	<u>34,673</u>	<u>30,088</u>
<b>Net (expenditure)/income</b>	<u>(181)</u>	<u>4,490</u>

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# Brook Chapel - CIO

## Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2023

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	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Direct charitable activities</b>		
<i>Activities undertaken directly</i>		
Pastor's fees	16,120	15,600
Rates, lighting & heating	3,056	1,958
Printing, postage & stationery	160	–
Speakers' fees	1,400	1,850
Travel	277	270
Missionary	5,575	5,904
Insurance	1,336	1,197
Building maintenance & repairs	4,529	1,495
Copyright fees	442	412
Sundry expenditure	318	150
Gifts	847	673
Professional fees	145	129
	<u>34,205</u>	<u>29,638</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	468	450
	<u>34,673</u>	<u>30,088</u>

**BROOK CHAPEL**

England & Wales - Charity number 1171870

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# Accounts

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**COMPANY REGISTRATION NUMBER: CE010461**  
**CHARITY REGISTRATION NUMBER: 1171870**

**Brook Chapel - CIO**  
**Unaudited Financial Statements**  
**31 August 2022**

**MATTOCKS GRINDLEY**  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

# **Brook Chapel - CIO**

## **Financial Statements**

**Year ended 31 August 2022**

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Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

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# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

### Reference and administrative details

<b>Registered charity name</b>	Brook Chapel - CIO
<b>Charity registration number</b>	1171870
<b>Company registration number</b>	CE010461
<b>Principal office and registered office</b>	Brook Chapel Boston Avenue Runcom Cheshire

### The trustees

Mrs J Japp  
Mr R Verey  
Mrs V Newton  
Mrs A McPoland  
Mr S Griffiths  
Mr G Chorlton

<b>Independent examiner</b>	G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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### Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 2nd March 2017 but remained dormant up to 1st October 2017, when the legal transfer of buildings and other assets was completed by the solicitor. It functioned as RFC Trust until October.

### Objectives and activities

The object of the charity is to advance the Christian religion in Runcom, for the benefit of the public through the holding of prayer meetings, services, celebration of Christian festivals, producing and distributing of Christian literature, to enlighten others of the Christian religion. Advancing the Christian religion by such means as are charitable, to promote and encourage the Christian faith.

The premises used comprise Brook Chapel.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

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### **Achievements and performance**

#### **Public Benefit**

When planning our activities for the year, the Leaders and Trustees have considered the Charity Commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community. We are committed to enabling as many people as possible to worship at our church, and to become a part of our community. This is achieved through:

#### **Church services**

Held every Sunday morning, with worship, teaching and ministry, they are open to anybody who chooses to attend. Changes implemented during the COVID pandemic, have been removed in accordance with all government guidelines, numbers are no longer restricted. As trustees we opted to remain cautious and protect the congregation as much as possible, however, as numbers have subsided with the vaccine program we have relaxed rules: keeping a record to attendees for tracing purposes, has now been dispensed with, communion sharing has been reinstated.

A new meeting was introduced in March 2022 on a Sunday evening at 6:30pm; this is a discussion group to allow new and seeking Christians to ask and discuss any issues they encounter.

All who attend Chapel are given a warm welcome, and this is something that visitors often comment on. They are greeted personally at the door and invited to stay for tea and biscuits served after the service.

#### **Children's ministry**

Traditionally this takes place during the morning sermon teaching time. It provides for pre-school and primary age children; here they can enjoy age appropriate teaching. Unfortunately Covid restrictions have meant ties with children's work have been severed. New initiatives are planned for the coming year.

#### **Mid-week meetings**

We provide midweek meetings each Thursday night at 7:30.

#### **Prayer meetings**

These meetings are open to all with worship and guided prayer using power point. We encourage prayer requests from members of our church, and also the local community. Many members of the congregation have signed up to a WhatsApp group which is open for urgent prayer requests, allowing prayers requests to be shared and immediately acted upon. Other prayer requests are invited using our church Facebook page. Additional prayer meetings occur throughout the year including, prayer breakfasts and special days of prayer and fasting.

#### **Midweek teaching program**

Also known as the "pit stop" is another opportunity to receive Biblical teaching, often incorporating current global events. This meeting hosts outside speakers who share in a relaxed atmosphere with refreshments and plenty of opportunity for the discussion of ideas and asking of questions

#### **Community Service**

Chapel is used regularly as a polling station by Halton Borough Council.

#### **Drug Rehabilitation Support Group**

A former addict has formed a local support group (as nearest drug support group is in Liverpool city centre: he felt this was a barrier to some, both in terms of time and money). He asked could the chapel be used to meet and support those locally in need: happily the group now meet on a Friday evening for an hour. This group has expanded during the year as advertisement on social media has reached a

## **Brook Chapel - CIO**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2022**

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larger audience.

#### **Photography Group**

Tuesday evenings the chapel is used as a meeting place for a local photography group.

#### **Love Runcorn (formerly Churches Together Runcorn)**

The Chapel is a supporter and member of Love Runcorn. Brook Chapel is used to hold meetings and prayer events on a regular basis throughout the year.

#### **Pastoral care**

The chapel has a pastoral care team, who meet together every 4-6 weeks to plan and co-ordinate home visits. These visits are open to anybody in need, and offer spiritual, moral or practical support as needed, each visit is designed to keep individuals safe and supported.

#### **Foodbank**

The chapel continues to be used as a distribution centre for Runcorn and District Foodbank each week. This is a much needed service: Brook Chapel is the busiest distribution Centre run by Runcorn and District Foodbank, as economic hardship is increasing, so has the use for Foodbank. A member of Citizen Advice is now available for those visiting the foodbank to offer much needed support to members of the community in need. The Chapel remains a Foodbank collection point, in October 2021 a harvest service was held and the proceeds in both food and money were given to Runcorn and District Foodbank.

#### **Social events**

Each Tuesday - Knit and natter group meet from 1-4pm.

Several Quizzes have been organised: these are social and welcome events, refreshments and prizes were given to supporters

Special occasions, such as big birthdays (30, 40, 50 etc.) and baptisms are marked by small gifts, such as vouchers or flowers, and cake. The chapel facilities are also available to be booked for private events, such as children's parties, for members of the congregation.

#### **Costs**

The vast majority of activities are offered free of charge, so they are accessible to everybody. Some regular group meetings give small financial gifts to cover heating and light used.

#### **Writing Group**

A local creative writing group was in need of a meeting place, we offered our building which was used each Thursday for 6 months until their former venue was available.

#### **Financial support**

A policy has been put in place to provide financial support to members of the congregation, should circumstances require it, by way of an interest free short-term loan. In exceptional circumstances monetary gifts are given in accordance with the policy.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

---

### Achievements and performance *(continued)*

#### **Parking**

Brook Chapel permits residents of the local area (Boston Avenue which has very limited parking) to park their cars in the car park, providing this does not clash with Sunday services or the Thursday evening mid-week meeting.

#### **Christmas Giving**

At Christmas an additional financial gift of £100 each was given to our regular recipients; Medicare, Global care, Open Doors and Maria Taylor (teaching in Rwanda).

#### **Global Care**

This is an international children's charity founded by a former member of Brook Chapel. Monthly donations are sent to support their work, additional contributions for specific work or times of need are given. Cards are made by a member of the congregation and sold to raise extra cash for Global care.

#### **Medicare**

This is a charity dedicated to providing health and social care to thousands of sick Ugandan children; it was founded by local Christian doctors. This charity is financially supported each month and also at specified times of need.

#### **Open Doors**

This is a charity that supports persecuted Christians globally. A monthly donation is given to support this valuable work.

#### **Teach Beyond**

This is a global Christian charity, and we continue to financially support Maria Taylor from Runcorn, as she teaches in Rwanda.

#### **Financial review**

The period under review has resulted in a surplus of £4,490, which has been in line with trustees' expectations. The trustees feel that the next financial period should again result in a small surplus.

The trustees' annual report and the strategic report were approved on 20/12/22..... and signed on behalf of the board of trustees by:



Mrs J Japp  
Trustee

Mrs V Newton *V. Newton*  
Trustee

# Brook Chapel - CIO

## Independent Examiner's Report to the Trustees of Brook Chapel - CIO

Year ended 31 August 2022

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I report to the trustees on my examination of the financial statements of Brook Chapel - CIO ('the charity') for the year ended 31 August 2022.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Mattocks FCA  
Independent Examiner

18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

20/12/22

## Brook Chapel - CIO

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	<u>34,578</u>	<u>34,578</u>	<u>31,990</u>
<b>Total income</b>		<u>34,578</u>	<u>34,578</u>	<u>31,990</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	<u>30,088</u>	<u>30,088</u>	<u>30,484</u>
<b>Total expenditure</b>		<u>30,088</u>	<u>30,088</u>	<u>30,484</u>
<b>Net income and net movement in funds</b>		<u>4,490</u>	<u>4,490</u>	<u>1,506</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>29,935</u>	<u>29,935</u>	<u>28,429</u>
<b>Total funds carried forward</b>		<u>34,425</u>	<u>34,425</u>	<u>29,935</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

# Brook Chapel - CIO

## Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		34,425	29,935
<b>Net current assets</b>		<u>34,425</u>	<u>29,935</u>
<b>Total assets less current liabilities</b>		<u>34,425</u>	<u>29,935</u>
<b>Funds of the charity</b>			
Unrestricted funds		34,425	29,935
<b>Total charity funds</b>	10	<u>34,425</u>	<u>29,935</u>

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20/12/22....., and are signed on behalf of the board by:

  
Mrs J Japp  
Trustee

Mrs V Newton   
Trustee

The notes on pages 8 to 12 form part of these financial statements.

# Brook Chapel - CIO

## Notes to the Financial Statements

Year ended 31 August 2022

---

### 1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brook Chapel, Boston Avenue, Runcorn, Cheshire.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

---

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Offerings	20,500	20,500	13,372	13,372
Stewardship Giving	14,078	14,078	17,148	17,148
<b>Gifts</b>				
Other donations	—	—	1,470	1,470
	<u>34,578</u>	<u>34,578</u>	<u>31,990</u>	<u>31,990</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Direct charitable activities	29,638	29,638	30,034	30,034
Support costs	450	450	450	450
	<u>30,088</u>	<u>30,088</u>	<u>30,484</u>	<u>30,484</u>

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# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Direct charitable activities	29,638	–	29,638	30,034
Governance costs	–	450	450	450
	<u>29,638</u>	<u>450</u>	<u>30,088</u>	<u>30,484</u>

### 7. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>450</u>	<u>450</u>

### 8. Staff costs

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - medical	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 9. Trustee remuneration and expenses

Trustees receive no remuneration from the charity.

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2021	Income £	Expenditure £	At 31 August 2 022
General funds	<u>29,935</u>	<u>34,578</u>	<u>(30,088)</u>	<u>34,425</u>

	At 1 September 2020	Income £	Expenditure £	At 31 August 20 21
General funds	<u>28,429</u>	<u>31,990</u>	<u>(30,484)</u>	<u>29,935</u>

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

---

### 11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>34,425</u>	<u>34,425</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>29,935</u>	<u>29,935</u>

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**Brook Chapel - CIO**  
**Management Information**  
**Year ended 31 August 2022**

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**The following pages do not form part of the financial statements.**

# Brook Chapel - CIO

## Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Offerings	20,500	13,372
Stewardship Giving	14,078	17,148
Other donations	—	1,470
	<u>34,578</u>	<u>31,990</u>
<b>Total income</b>	<u>34,578</u>	<u>31,990</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Legal and professional fees	450	450
Pastor's fees	15,600	15,600
Rates, lighting & heating	1,958	2,514
Speakers' fees	1,850	950
Travel	270	—
Missionary	5,904	4,402
Insurance	1,197	1,098
Building maintenance & repairs	1,495	4,442
Copyright fees	412	393
Sundry expenditure	150	46
Gifts	673	460
Professional fees	129	129
	<u>30,088</u>	<u>30,484</u>
<b>Total expenditure</b>	<u>30,088</u>	<u>30,484</u>
<b>Net income</b>	<u>4,490</u>	<u>1,506</u>

## Brook Chapel - CIO

### Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2022

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	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Direct charitable activities</b>		
<i>Activities undertaken directly</i>		
Pastor's fees	15,600	15,600
Rates, lighting & heating	1,958	2,514
Speakers' fees	1,850	950
Travel	270	—
Missionary	5,904	4,402
Insurance	1,197	1,098
Building maintenance & repairs	1,495	4,442
Copyright fees	412	393
Sundry expenditure	150	46
Gifts	673	460
Professional fees	129	129
	<u>29,638</u>	<u>30,034</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	450	450
	<u>450</u>	<u>450</u>
<b>Expenditure on charitable activities</b>	<u>30,088</u>	<u>30,484</u>

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**BROOK CHAPEL**

England & Wales - Charity number 1171870

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# Accounts

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**COMPANY REGISTRATION NUMBER: CE010461**  
**CHARITY REGISTRATION NUMBER: 1171870**

**Brook Chapel - CIO**  
**Unaudited Financial Statements**  
**31 August 2021**

**MATTOCKS GRINDLEY**  
**Chartered Accountants**  
**18 Mulberry Avenue**  
**Turnstone Business Park**  
**Widnes**  
**Cheshire**  
**WA8 0WN**

# **Brook Chapel - CIO**

## **Financial Statements**

**Year ended 31 August 2021**

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Statement of financial position	<b>7</b>
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# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

### Reference and administrative details

<b>Registered charity name</b>	Brook Chapel - CIO
<b>Charity registration number</b>	1171870
<b>Company registration number</b>	CE010461
<b>Principal office and registered office</b>	Brook Chapel Boston Avenue Runcorn Cheshire

### The trustees

Mrs J Japp  
Mr R Verey  
Mrs V Newton  
Mrs A McPoland  
Mr G Chorlton  
Mr S Griffiths  
Mr P Tirrell

(Appointed 2 June 2021)  
(Resigned 12 April 2021)

<b>Independent examiner</b>	G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WAS 0WN
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### Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on 2nd March 2017 but remained dormant up to 1st October 2017, when the legal transfer of buildings and other assets was completed by the solicitor. It functioned as RFC Trust until October.

### Objectives and activities

The object of the charity is to advance the Christian religion in Runcorn, for the benefit of the public through the holding of prayer meetings, services, celebration of Christian festivals, producing and distributing of Christian literature, to enlighten others of the Christian religion. Advancing the Christian religion by such means as are charitable, to promote and encourage the Christian faith.

The premises used comprise Brook Chapel.

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

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### **Achievements and performance**

#### **PUBLIC BENEFIT**

When planning our activities for the year, the Leaders and Trustees have considered the Charity commission's guidance on public benefit, and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church community. We are committed to enabling as many people as possible to worship at our church, and to become a part of our community. This is achieved through:

#### **Church services**

Held every Sunday morning, with worship, teaching and ministry, they are open to anybody who chooses to attend. However, these have been subject to changes during the COVID pandemic, the church has conformed to all national lockdowns and restrictions. After several months of closure, the fellowship re-opened in March, Sunday services taking place in the morning only, initially with limited places, following all government guidelines including social distancing and use of face masks. As government guidelines have allowed, we have been able to increase capacity during meetings, and numbers are no longer restricted. As trustees we have opted to remain cautious and protect the congregation as much as possible: so seating is arranged to allow members of the congregation who wish to maintain social distancing, have the option to do so. We have continued to encourage the use of masks, hand sanitising and keeping a record to attendees for tracing purposes. The congregation are also invited to make their own provision for communion (bread and wine substitute), which allows for a communal spiritual sharing whilst keeping physically distanced and safe, limiting the spread of the virus. We remain responsive to any changes in government guidance.

All who attend are given a warm welcome, and this is something that visitors often comment on. They are greeted personally at the door, hand sanitiser is provided, and masks are available for those who do not have them. Tea and biscuits are not currently served after the service, to reduce indoor mingling, again to limit virus spread, this will resume when practicable and safe to do so.

#### **Lockdown**

Throughout lockdown contact has been maintained with all members of the congregation, via weekly newsletters, by email or post, and through weekly phone calls. This provided spiritual and pastoral support. This continued for a while, after services resumed, but has now finished.

#### **Children's ministry**

Traditionally this takes place during the morning sermon teaching time. It provides for pre-school and primary age children; here they can enjoy age appropriate teaching. After the Sunday school session is over, the children are actively included in the worship time, where they enjoy sharing their news with adults and showing what they have done. This has not taken place during this period, unfortunately due to difficulties maintaining social distance and following infection control guidelines. Sunday school will resume in September.

#### **Mid-week meetings**

We provide midweek meetings each Thursday night at 7:30 which alternate between

#### **Prayer meetings**

These meetings are open to all. During lockdown when permitted the Chapel opened for prayer. This followed the format of guided personal prayer using power point to guide, in accordance with government ruling.

We encourage prayer requests from members of our church, and also the local community. Members of the congregation have signed up to a WhatsApp group which is open for urgent prayer requests, allowing prayers requests to be shared and immediately acted upon. Other prayer requests are invited using our church Facebook page. Additional prayer meetings occur throughout the year including,

# **Brook Chapel - CIO**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

### **Year ended 31 August 2021**

---

prayer breakfasts and special days of prayer and fasting, these are currently adapted to adhere to COVID guidance and personal safety.

#### **Midweek teaching program**

Also known as the "pit stop" is another opportunity to receive Biblical teaching, in a relaxed atmosphere, with plenty of opportunity for the sharing of ideas and asking of questions. These midweek meetings have resumed post lockdown, but are shorter in length, and refreshments are not provided at present to protect people spreading the virus indoors.

#### **Community Service**

Chapel is used regularly as a polling station by Halton Borough Council.

#### **Drug Rehabilitation Support Group**

A former addict has formed a local support group (as nearest drug support group is in Liverpool city centre: he felt this was a barrier to some both in terms of time and money). He asked could the chapel be used to meet and support those locally in need: happily the group now meet on a Friday evening for an hour. It has now reformed post COVID lockdown (adhering to local guidance), lockdown pressures are hard on all especially those needing support.

#### **Photography Group**

Wednesday evenings the chapel has been used as a meeting place for a local photography group. Unfortunately this group has yet to reform post lockdown due to limits on numbers and social groups. It is due to resume on a Tuesday evening in September.

#### **Art Classes**

Art classes were formed as a support group for local asylum seekers. As asylum seekers are unable to work depression and problems of self-worth can be major issues within this community, in order to alleviate this Thursday afternoons have been given to teaching art, allowing individual expression and forging bonds of friendship: this group reformed as soon as safe post lockdown, following local and national guidance

#### **Love Runcorn (formerly Churches Together Runcorn)**

The Chapel is a supporter and member of Love Runcorn. Brook Chapel is used to hold meetings and prayer events on a regular basis throughout the year, COVID permitting. Zoom prayer meetings are currently in place and attended by members each month.

#### **Pastoral care**

The chapel has a pastoral care team, which meet together every 4-6 weeks to plan and co-ordinate home visits. These visits are open to anybody in need, and offer spiritual, moral or practical support as needed. Home visits were temporarily suspended in line with government restrictions on households mixing due to COVID 19, they were replaced with phone calls and a doorstep distanced face to face support (dependant on the individual's needs and vulnerability). Visits have been restored to indoor setting, each visit is designed to keep individuals safe meet their individual comfort parameters.

#### **Foodbank**

The chapel continues to be used as a distribution centre for the foodbank each week, this much needed service was fully available throughout lockdown. Volunteer staff and guests are protected by the use of social distancing, masks, gloves and sanitiser on the premises following the government COVID guidelines, and measures set in place by Trussell Trust. The Chapel remains a Foodbank collection point following COVID guidance. In October 2020 a harvest service was held and the proceeds in both food and money were given to Runcorn and District Foodbank.

#### **Social events**

When circumstances permit social events take place in the chapel - Knit and natter group has resumed, and future events are planned, such as group walks and an online quiz. Special occasions,

# Brook Chapel - CIO

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 31 August 2021

---

such as big birthdays and baptisms are marked by small gifts, such as vouchers or flowers, and cake. The chapel facilities are also available to be booked for private events, such as children's parties, for members of the congregation; parties are currently suspended due to COVID 19.

#### **Costs**

The vast majority of activities are offered free of charge, so they are accessible to everybody.

#### **Financial support**

A policy has been put in place to provide financial support to members of the congregation, should circumstances require it, by way of an interest free short-term loan. In exceptional circumstances monetary gifts are given in accordance with the policy: this has been utilised this year in terms of purchasing a phone for a member of the congregation who is an asylum seeker, also another member who had a need for white goods and had a shortfall in cash.

#### **Parking**

Brook Chapel permits residents of the local area (Boston Avenue which has very limited parking) to park their cars in the car park, providing this does not clash with Sunday services or the Thursday evening mid-week meeting.

#### **Christmas Giving**

At Christmas, a financial donation was made to the local community Hospice, Halton Haven, (in lieu of the usual shoe boxes for gifts for Samaritans Purse) the hospice has been hard hit, by having to cancel many of its public fund raising events during the pandemic.

#### **Global Care**

This is an international children's charity founded by a former member of Brook Chapel. Monthly donations are sent to support their work, additional contributions for specific work or times of need are given. Cards are made by a member of the congregation and sold to raise extra cash for Global care.

**Medicare** is a charity dedicated to providing health and social care to thousands of sick Ugandan children; it was founded by local Christian doctors. This charity is financially supported each month and also at specified times of need.

**Open Doors** is a charity that supports persecuted Christians globally. A monthly donation is given to support this valuable work.

**Teach Beyond** is a global Christian charity, and we continue to financially support Maria Taylor from Runcorn, as she teaches in Rwanda.

#### **Financial review**

The period under review has resulted in a surplus of £1,506, which has been in line with trustees' expectations. The trustees feel that the next financial period should again result in a small surplus.

The trustees' annual report and the strategic report were approved on .....19.11.21..... and signed on behalf of the board of trustees by:

Mrs J Japp  
Trustee



V. Newton  
Mrs V Newton  
Trustee

# Brook Chapel - CIO

## Independent Examiner's Report to the Trustees of Brook Chapel - CIO

Year ended 31 August 2021

---

I report to the trustees on my examination of the financial statements of Brook Chapel - CIO ('the charity') for the year ended 31 August 2021.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Mattocks FCA  
Independent Examiner  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

19/11/21

## Brook Chapel - CIO

### Statement of Financial Activities (Including Income and expenditure account)

Year ended 31 August 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	31,990	31,990	25,799
<b>Total income</b>		<u>31,990</u>	<u>31,990</u>	<u>25,799</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	30,484	30,484	30,857
<b>Total expenditure</b>		<u>30,484</u>	<u>30,484</u>	<u>30,857</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,506</u>	<u>1,506</u>	<u>(5,058)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		28,429	28,429	33,487
<b>Total funds carried forward</b>		<u>29,935</u>	<u>29,935</u>	<u>28,429</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

# Brook Chapel - CIO

## Statement of Financial Position

31 August 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		29,935	28,429
<b>Net current assets</b>		<u>29,935</u>	<u>28,429</u>
<b>Total assets less current liabilities</b>		<u>29,935</u>	<u>28,429</u>
<b>Funds of the charity</b>			
Unrestricted funds		29,935	28,429
<b>Total charity funds</b>	10	<u>29,935</u>	<u>28,429</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 478;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19.11.21, and are signed on behalf of the board by:

Mrs J Japp  
Trustee



Mrs V Newton  
Trustee



The notes on pages 8 to 12 form part of these financial statements.

# Brook Chapel - CIO

## Notes to the Financial Statements

Year ended 31 August 2021

---

### 1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brook Chapel, Boston Avenue, Runcorn, Cheshire.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Offerings	13,372	13,372	9,839	9,839
Stewardship Giving	17,148	17,148	15,480	15,480
<b>Gifts</b>				
Other donations	1,470	1,470	480	480
	<u>31,990</u>	<u>31,990</u>	<u>25,799</u>	<u>25,799</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Direct charitable activities	30,034	30,034	30,407	30,407
Support costs	450	450	450	450
	<u>30,484</u>	<u>30,484</u>	<u>30,857</u>	<u>30,857</u>

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct charitable activities	30,034	–	30,034	30,407
Governance costs	–	450	450	450
	<u>30,034</u>	<u>450</u>	<u>30,484</u>	<u>30,857</u>

### 7. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>450</u>	<u>450</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021 £	2020 £
-----------	-----------

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - medical	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 9. Trustee remuneration and expenses

Trustees receive no remuneration from the charity.

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2 021 £
General funds	<u>28,429</u>	<u>31,990</u>	<u>(30,484)</u>	<u>29,935</u>

### 11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Current assets	<u>29,935</u>	<u>29,935</u>	<u>28,429</u>

# Brook Chapel - CIO

## Notes to the Financial Statements *(continued)*

**Year ended 31 August 2021**

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### **12. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 October 2017.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

**Brook Chapel - CIO**  
**Management Information**  
**Year ended 31 August 2021**

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**The following pages do not form part of the financial statements.**

# Brook Chapel - CIO

## Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Offerings	13,372	9,839
Stewardship Giving	17,148	15,480
Other donations	1,470	480
	<u>31,990</u>	<u>25,799</u>
<b>Total income</b>	<u>31,990</u>	<u>25,799</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Legal and professional fees	450	450
Pastor's fees	15,600	15,600
Rates, lighting & heating	2,514	1,917
Speakers' fees	950	800
Missionary	4,402	2,450
Insurance	1,098	1,023
Building maintenance & repairs	4,442	6,860
Copyright fees	393	526
Sundry expenditure	46	288
Gifts	460	843
Professional fees	129	100
	<u>30,484</u>	<u>30,857</u>
<b>Total expenditure</b>	<u>30,484</u>	<u>30,857</u>
<b>Net income/(expenditure)</b>	<u>1,506</u>	<u>(5,058)</u>

# Brook Chapel - CIO

## Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

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	2021	2020
	£	£
<b>Expenditure on charitable activities</b>		
<b>Direct charitable activities</b>		
<i>Activities undertaken directly</i>		
Pastor's fees	15,600	15,600
Rates, lighting & heating	2,514	1,917
Speakers' fees	950	800
Missionary	4,402	2,450
Insurance	1,098	1,023
Building maintenance & repairs	4,442	6,880
Copyright fees	393	528
Sundry expenditure	46	288
Gifts	460	843
Professional fees	129	100
	<u>30,034</u>	<u>30,407</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	450	450
	<u>450</u>	<u>450</u>
<b>Expenditure on charitable activities</b>	<u>30,484</u>	<u>30,857</u>

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