

**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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# 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 Runcom Cheshire

### The trustees

Mrs J Japp	
Mr R Verey	
Mrs V Newton	
Mrs A McPoland	
Mr G Chorlton	
Mr S Griffiths	(Appointed 2 June 2021)
Mr P Tirrell	(Resigned 12 April 2021)

<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 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**

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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**

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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

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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 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

19/1/21

## Brook Chapel - CIO

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

Year ended 31 August 2021

		2021	2020
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	31,990	25,799
<b>Total income</b>		<u>31,990</u>	<u>25,799</u>
<b>Expenditure</b>			
Expenditure on charitable activities	5,6	30,484	30,857
<b>Total expenditure</b>		<u>30,484</u>	<u>30,857</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,506</u>	<u>(5,058)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		28,429	33,487
<b>Total funds carried forward</b>		<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>		29,935	28,429
<b>Total assets less current liabilities</b>		29,935	28,429
<b>Funds of the charity</b>			
Unrestricted funds		29,935	28,429
<b>Total charity funds</b>	10	29,935	28,429

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

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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 2021

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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 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 £
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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 2021 £
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.

**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

	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	6,860
Copyright fees	393	526
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>

