

**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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# **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

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### 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; Medcare, 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.

#### **Medcare**

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	34,578	34,578	31,990
<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	30,088	30,088	30,484
<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		29,935	29,935	28,429
<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>		34,425	29,935
<b>Total assets less current liabilities</b>		34,425	29,935
<b>Funds of the charity</b>			
Unrestricted funds		34,425	29,935
<b>Total charity funds</b>	10	34,425	29,935

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

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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 2022

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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 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>

# 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 No.	2021 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 2022 £
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 2021 £
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**

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### **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>

**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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