

Company House No

CE009761

Charity No

1172303

**THE CELLAR CHURCH  
ELLESMERE**

**REPORT  
OF THE  
CHURCH  
TRUSTEES**

**FOR THE YEAR TO  
31ST DECEMBER 2023**

**THE CELLAR CHURCH  
ELLESMERE TOWN HALL  
1-3 Willow Street  
Ellesmere  
Shropshire  
SY12 0AL**

**THE CELLAR CHURCH**

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## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2023**

The Trustees of the Cellar Church present their report and accounts for the year ended 31st December 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

### **Structure, governance and management**

The charity is a charitable incorporated organisation and was incorporated on 29th March 2017. The Trustees who served during the period are:-

Richard Ellis	Chairman
Christopher Garratt	
John Howard	

The Trustees consider that they, together with the Church Pastors, comprise the Key personnel. The Trustees give their time freely and the monthly stipend of the Church Pastors is set by the Church Leaders and is kept under annual review. A number of criteria are used in setting the stipend for the Church Pastors:-

- nature of role and responsibilities
- pastor and teaching experience
- the sector average for comparable positions ( linked to Teachers' pay scale)
- trends in pay

The Church Elders, who, apart from the Church Pastor and Church Associate Pastor, are also the charity trustees, are responsible for the overall management and control of the The Cellar Church Charity and meet at least four times a year. The work of implementing most of their objectives is carried out by the Cellar Church Covenant Partners, who meet at least two times a year and less formally on a weekly basis. The Covenant Partners work under the oversight of the Church Elders.

The Church Elders and Church Pastors determine the general spiritual teaching, pastoral care requirements and Vision for the Church. The day to day running of the Church is delegated to the Church Pastors and Church Elders supported by Covenant Partners and their team members. Covenant Partners means the body of believers in the locality of Ellesmere, Shropshire who have signed a current form of commitment being known as The Cellar Church.

The Church Pastors and Church Elders undertake the key leadership role overseeing biblical teaching, pastoral and administrative functions. The day to day running of The Cellar Church, including Junior Church, is undertaken within the Church Constitution approved by the Church Elders which provide for only significant expenditure decisions and major capital projects to be referred to the Covenant Partners for prior approval.

All trustees give of their time freely and no remuneration or expenses were paid to them in the year.

The Church Elders are the charity trustees of The Cellar Church.

Apart from the first charity Trustees, unless the Charity Trustees decide otherwise every Charity Trustee must be appointed by a resolution passed at a meeting of Covenant Partners. In selecting individuals for appointment as Charity Trustees, the Covenant Partners must have regard to the skills, knowledge and experience needed for effective administration of the Charity. Trustees require breadth and depth of experience to carry out their duties effectively and efficiently. The requirements of the Trustees should comprise the following

- All Charity Trustees must subscribe and adhere to, in belief and lifestyle, the Church Statement of Faith
- The spiritual government and leadership of the Covenant Partners for the purpose of which the charity has been established shall remain with the Spiritual Leadership

Where possible, the skills and experience of the Trustees should comprise the following:-

- A Trustee with a financial/accounting background
- A Trustee with public service background, such as having education experience
- A Trustee with managerial or business experience

One Trustee may have one or more of the skills.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2023 (Cont)**

### **Objectives and activities for the year**

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.

At The Cellar Church, our aim is to live out the Gospel message as the Bible directs us – that is to lead people to salvation through a personal relationship with Jesus Christ and at the same time serve our community and those in need around us.

The Cellar Church advances Christianity in accordance with Biblical teachings which include clear and ethical guidelines recognised over a very long period of time and including (by way of example) the requirements of the Ten Commandments and the teachings of Jesus on a range of issues and often summarised in His commands to "love the Lord your God and love your neighbour as yourself".

The Church's activities include weekly main worship services, men's and women's ministries, prayer ministries, life groups (worship prayer and study groups). In the past, the charity has held community outreach events to the local community in way of 'walk through nativity' and carol services, which includes gospel messages and also youth nights where local young people can socialise and engage in different activities and seek guidance in the Christian faith.

### **Achievements and performance**

The Cellar Church offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, our prayer meetings provide an intimate and reflective environment for worship whilst opportunities are provided to engage in more outgoing worship such as that provided by the regular morning and occasional evening service.

All are welcome to attend our regular services. At present there are around 90 regular attenders, with approximately 60 of whom are Covenant Partners. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we publicly thank God for the gift of salvation, in dedication services we thank God for the gift of life and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person to God's keeping.

These activities are beneficial because they provide spiritual and religious worship for the local communities in Ellesmere Shropshire as well as supporting community outreach projects.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Our key objectives for the year included:

- caring for our church family and local community
- to continue to help build God's kingdom by making and growing disciples of Jesus
- to develop on online offering and ability to record services, as well as social media
- create a "building fund" and potentially identify suitable premises for a longer term church home
- create a "support fund" to assist those TCC family members with financial difficulties
- develop our Associate Pastor role in support of growth and development for TCC
- to continue to grow our Youth work through "The Foundry" with the potential for meeting more regularly and a newly launch junior bible study group called "Rooted"
- to hold a number of outdoor events for the community, including an outdoor Carol service
- to enhance the number of Life Group leaders and Life Groups
- to provide local and global mission support
- to successfully develop our 'community hub' in the centre of Ellesmere, "More Than a Sundae"
- to enhance and improve the teaching provision for Junior Church
- to continue to develop the pastoral care we provide for our congregation
- to increase attendance numbers at The Cellar Church
- to develop our links and joint working with local state junior and secondary schools
- to play our part in the life of our local community through our community outreach and gospel ministry activities

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2023 (Cont)

Some of the highlights from 2023:

- Continued with our online youth bible study group called "Rooted"
- Developed our Associate Pastor role through connecting with local schools
- Maintained a financial welfare fund to assist church members in need
- Pastor guested numerous times on BBC Radio Shropshire 'Pause for thought'
- Held an open air walkthrough Nativity service and indoor carol service
- Employed two shop workers in our 'community hub' and Ice Cream and Waffle House, called "More Than a Sundae". This is run as a not for profit shop and also provides opportunities to connect with the local community outside of a Sunday church service
- Developed a 'Big C' coffee morning for individuals impacted by Cancer
- Launched new community outreach events with local children through summer Holiday Bible club and October Bright Sparks party
- Developed our "ministry lead" team leadership model and appointed a number of new individuals into the role of ministry lead, which covers areas of church life such as Music, Tech, Welcome and Junior Church
- Continued with online and in person life groups
- Provided local pastoral care and community engagement through Canal ministries
- Provided food supplies through Harvest service for local food share
- Engaged with community events such as Ellesmere Carnival
- 383 followers on The Cellar Church Facebook page (from 346 last year)
- 967 followers to our new More Than a Sundae facebook page (from 916 last year)
- Held an Elders away day to develop the future church vision and created our three year vision 2024 to 2026 outlining three strategic goals; 1) Fellowship (care ministry, hospitality, life groups) 2) Discipleship (training/development, future leaders, using our gifts) 3) Outreach (local/overseas, all ages, media)

2024-2026 Vision:

We have identified a number of new initiatives in the pipeline over the next 3 years and we are prayerfully seeking to find additional funds through inviting one off giving and increasing our regular giving, as we grow the church body:

2024 strategic gospel priorities:

- \* 10th birthday anniversary events
- \* Pastors podcast
- \* HBC / Bright Sparks younger children's outreach
- \* New and improved website
- \* Financial supplement for our community hub More Than a Sundae

2025 strategic gospel priorities:

- \* Call second full time pastor
- \* Dedicated men's / women's ministries
- \* Overseas short term mission teams
- \* Community pensioners / seniors meals
- \* Community parenting / marriage courses

2026 strategic gospel priorities: Employ children's youth worker

### **Financial Review**

The church financial statements show combined income (The Cellar Church and More Than a Sundae) for the year of £133,999 and combined expenditure of £139,196, with a net deficit in year of £5,198. End of year combined bank balance of £19,445.

The principal source of income is donations from regular attenders to The Cellar Church, accounting for vast majority of the Church's income. The Trustees are continuing their strategy of deploying all net incoming resources to investing in the making and growing of disciples and for purposes of making the gospel known in the local community of Ellesmere.

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the Church. It is the Trustees aim to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments (£23,609), to cover emergency situations that may arise from time to time. The overall balance of £19,445 held on unrestricted funds, after designations, at the year end is slightly below this target.

Owing to the launch of our not for profit shop, More Than a Sundae, a separate bank account and set of financial accounts have been kept on a 'receipts and payments' basis. Whilst overall the Cellar Church and More Than a Sundae accounts both, in aggregate, represent the total of church income and expenditure, More Than a Sundae is considered a mission ministry and extension of the charity.

Approved by the Trustees on 2nd December 2024 and signed on their behalf by:

Richard Ellis  
Chair of Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CELLAR CHURCH**

I report on the financial statements of the Cellar Church for the period ended 31st December 2023 which are set out on pages 5 to 8.

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

The trustees of the charity are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the trustees and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and, consequently, I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**


In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:-

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with these accounting records have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Dated: 3rd December 2024

  
Megan Jones FCA, CTA  
Morris Cook  
Chartered Accountants  
3/5 Watergate Street  
Ellesmere, Shropshire  
SY12 0EX

**SUMMARY OF RECEIPTS AND PAYMENTS ACCOUNTS**  
for the year ended 31st December 2023

	<u>2023</u> £ <u>General</u> <u>Fund</u>	<u>2022</u> £ <u>General</u> <u>Fund</u>
<b><u>RECEIPTS</u></b>		
Income resources from donors	133,999	110,504
Activities	-	-
Total receipts	<u>133,999</u>	<u>110,504</u>
<b><u>PAYMENTS</u></b>		
Ministerial	59,777	58,248
Missionary	68,392	56,686
Premises	3,773	5,020
Activities	3,502	2,376
General	<u>3,753</u>	<u>6,293</u>
Total payments	139,196	128,623
<b><u>EXCESS OF PAYMENTS OVER RECEIPTS</u></b>	<u>-5,198</u>	<u>-18,119</u>

**SUMMARY OF FUNDS**  
for the year ended 31st December 2023

	<u>£</u> <u>General</u> <u>Fund</u>	<u>£</u> <u>General</u> <u>Fund</u>
<b><u>BALANCE AT 31 DECEMBER 2022</u></b>	25,003	43,122
Excess of payments over receipts	-5,198	-18,119
Transfer between funds	-	-
<b><u>BALANCE AT 31 DECEMBER 2023</u></b>	<u>19,805</u>	<u>25,003</u>

**RECEIPTS AND PAYMENTS ACCOUNT**  
for the year ended 31st December 2023

**GENERAL FUND**

	<u>2023</u>		<u>2022</u>	
<u>RECEIPTS</u>	£	£	£	£
Tax efficient Offerings	55,188		54,974	
Income tax recovered	12,693		9,320	
Offerings	18,867		7,350	
MTAS takings	45,021		31,135	
Building Fund	600		-	
Mission	863		6,479	
Other donations/Gifts	767	133,999	1,246	110,504
Activities		-		-
<b>Total receipts</b>		<b>133,999</b>		<b>110,504</b>
<u>PAYMENTS</u>				
<u>Ministerial</u>				
Stipend (inc tax, NI, pension & expenses)	59,357		57,828	
Visiting preachers	420	59,777	420	58,248
<u>Missionary</u>				
Elders Meeting	42		100	
Community	1,239		1,290	
Support Fund	2,065		1,093	
MTAS expenses	38,764		30,824	
MTAS wages	24,576		16,858	
Kenyan Baby Centre	505		520	
Ukraine Donation	-		6,000	
FEBA	500		-	
MAF	500		-	
Broadmoor	200	68,392	-	56,686
<u>Premises</u>				
Hire of Town Hall	3,085		4,170	
Ellesmere Rangers	270		55	
Insurance	418		434	
Property Expenses	-	3,773	361	5,020
<u>Activities</u>				
Sunday School/Junior Church	515		26	
Youth (Foundry)	2,027		-	
Mens/Womens Ministry	-		633	
Christmas Meal	959	3,502	1,718	2,376
<u>General</u>				
Stationary & publicity	220		397	
Online Services & Zoom	455		818	
Conferences attended	-		230	
Tech Group	480		634	
Music Group	909		425	
Legal & professional expenses	894		876	
CCPAS	304		267	
Reimbursement of travel	-		135	
Service refreshments	321		978	
Sundry expenses	-		98	
Depreciation	171	3,753	1,435	6,293
<b>Total payments</b>		<b>139,196</b>		<b>128,623</b>
<b>EXCESS OF PAYMENTS over RECEIPTS</b>		<b>-5,198</b>		<b>-18,119</b>
<b>BALANCE BROUGHT FORWARD</b>		<b>25,003</b>		<b>43,122</b>
<b>BALANCE CARRIED FORWARD</b>		<b>£19,805</b>		<b>£25,003</b>



**STATEMENT OF ASSETS**  
**as at 31st December 2023**

		<u>2023</u>		<u>2022</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<b><u>FIXED ASSETS</u></b>				
Tangible assets	Note 3		359	204
<b><u>CURRENT ASSETS</u></b>				
Bank Current Account				
TSB Bank		18,449		23,914
Natwest Bank		967		874
Cash in hand		<u>30</u>	19,445	<u>11</u>
				24,799
<b>TOTAL ASSETS</b>			<u><u>£ 19,805</u></u>	<u><u>£ 25,003</u></u>

These accounts were approved by the Trustees on 2nd December 2024 and signed on their behalf by

Richard Ellis - Chairman

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st December 2023

### **1. ACCOUNTING POLICIES**

#### **Charity information**

The Cellar Church is a charitable incorporated organisation in England and Wales whose registered office is Ellesmere Town Hall, 1-3 Willow Street, Ellesmere, Shropshire, SY12 0AL

#### **Accounting convention**

The accounts have been prepared in accordance with the Charities Act 2011 .

The charity has taken advantage of the provisions and prepared the accounts on a receipts and payments basis.

#### **Tangible fixed assets**

Tangible fixed assets are measured at cost and subsequently measured at cost net of depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value over its expected useful life, as follows

Plant and machinery	25% straight line
Fixtures and fittings	25% straight line
Computer equipment	33% straight line

### **2 FUNDS**

General funds represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Church. Funds designated for a particular purpose by the Church are also unrestricted.

### **3 FIXED ASSETS**

	<u>Plant &amp; Machinery</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
Cost at 31st December 2022	6,872	1,334	1,830	10,036
Additions	62	-	264	326
Disposal	-	-	-	-
Cost at 31st December 2023	6,934	1,334	2,094	10,362
Depreciation at 31st December 2022	6,871	1,132	1,829	9,832
Charge on disposal	-	-	-	-
Charge for the year	16	68	87	171
Depreciation at 31st December 2023	6,887	1,200	1,916	10,003
Net book value at 31st December 2023	47	134	178	359
Net book value at 31st December 2022	1	202	1	204

### **4 TRUSTEES**

None of the Trustees ( or any person connected with them) received any remuneration in the period

### **5 EMPLOYEES**

There were 4 employees in the period.(2023 - 4)