

THE CHAPEL IN THE GARDEN, BRIDPORT

England & Wales · Charity number 1173010

Details

Other names THE OLD MEETING HOUSE, THE UNITARIAN AND FREE CHRISTIAN CHAPEL IN THE GARDEN, THE UNITARIAN CHAPEL, THE UNITARIAN CHAPEL, BRIDPORT

Status Registered

Legal form CIO

Registered 2017-05-12

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

Contact

Address Chapel In The Garden
49 East St
Bridport
DT6 3JX

Phone 07566751752

Email bridportunitarians@gmail.com

Website <http://www.thechapelinthegarden.com>

Activities

Objects: (1) THE PROMOTION OF RELIGION IN ACCORDANCE WITH THE PRINCIPLES (WITHOUT HAVING TO BE MEMBERS) OF THE GENERAL ASSEMBLY OF UNITARIAN AND FREE CHRISTIANS. (2) TO FURTHER OR BENEFIT THE RESIDENTS OF BRIDPORT AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The Chapel in the Garden, Bridport, is a Unitarian community established prior to 1662 that accepts members of all faiths or none. We promote a wide range of activities for everyone of all ages

including formal and informal worship, counselling, adult education, theatre, music and dance - and charitable outreach ranging from a winter coat rail and a community fridge, to wider support of refugees.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Devon
- Dorset
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£59,021	£105,667	-	-
2023-12-31	£111,756	£60,299	-	-
2022-12-31	£79,056	£38,871	-	-
2021-12-31	£51,329	£43,442	-	-
2020-12-31	£39,318	£75,490	-	-

Trustees

Name	Role	Appointed
Alice Angelica Kennard		2024-02-25
Andrew Leppard		2024-09-23
David Roger Albert Gregory		2021-10-21
Edward Colfox		2024-02-25
John Fisher		2024-02-25
Sir Philip Colfox		2020-04-27

THE CHAPEL IN THE GARDEN, BRIDPORT

England & Wales - Charity number 1173010

Accounts

The Chapel in the Garden, 49 East Street, Bridport DT6 3JX

Charity Number 1173010

Charitable Incorporated Organisation CE009969

The Trustees present their Report and the Financial Statements for the Year ending 31st December 2024.

Structure, Governance and Management

The Charity is governed by a constitution approved by the Trustees on 14th July 2017. Trustees who served during the period were:

Sir Philip John Colfox
Edward Colfox
David Roger Albert Gregory
Tony Jones
Lucy Angelica Kennard
John Simpson
Andrew Leppard

According to the Constitution, Trustees can be appointed annually at each year's AGM of the Chapel in the Garden, and they make themselves available to the congregation for feedback and discussion at open meetings known as "congregational conversations" which are held quarterly at the Chapel. Term of office for Trustees is up to 5 years.

Objectives and Activities

The Charity's objective is the promotion of religion in accordance with the principles of the General Assembly of Unitarian and Free Christians and to offer a place of spirituality and peace to the residents of Bridport and the surrounding area. The Chapel welcomes people of all faiths and none to its weekly services and various groups. Bridport Food Fridge operates from the Chapel and a twice weekly café opens to welcome regulars and newcomers to share companionship and a listening ear.

The Trustees and congregation are committed to supporting the employment of a minister (currently a job share for two part-time ministers John and Lizzie) and to the care and maintenance of our Grade 2* Listed building.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have due regard to guidance published by the Charity Commission including Public Benefit.

Achievement and Performance

Since the 2024 AGM, the Trustees have met quarterly and ensured that maintenance and further building works are undertaken as necessary within the scope of our available finances. Re-decoration of the ground floor windows in the Chapel is ongoing whilst the extension of the emergency lighting has been completed. We are pleased to report that the appointment of Ali Watkinson as our Hospitality and Administrative Officer has been of much benefit to the effective work of the Chapel and in supporting the Ministers in their work.

Hire of our lovely rooms continues to be important for our profile in the community and as a means of generating much needed income. Our range of activities include counselling groups, dancing, u3a meetings, mindfulness events and art exhibitions and local artist Hugo Grenville has a permanent studio space. We have continued to open the doors on Wednesday and Saturday mornings, offering tea and cake alongside the second-hand bookshop in the gallery. Visitors are warmly welcomed and local people who have not visited the Chapel before are often astonished by the building and the activities that take place. We also continue to host the Bridport community fridge which is a great example of local community action in their work with local businesses and supermarket chains to reduce food waste.

Services are conducted every Sunday by one of our ministers with the input of interfaith ministers and volunteers from our own community. There is also a shorter Friday evening service of 'Silence, Poetry and Prayer' as well as a monthly Children's service. Our loyal congregation continues to be at the heart of all we do at the Chapel and ensures a warm welcome to visitors from near and far. In addition, we are a popular venue for rites of passage services including weddings, funerals and naming ceremonies.

Reserves

The chapel had a deficit of income over expenditure of £46,646 in the period, largely due to an extensive programme of renovation and repair to the building. In addition our salary costs increased as a result of appointing Ali Watkinson to the new Admin and Hospitality role. A buildings maintenance fund was set up with an initial deposit of £10,000 to enable routine work on the Chapel and continues to be used for this purpose, at the end of this accounting period the balance was £16,661. The Trustees remain committed to ensure unrestricted reserves of at least £50,000, they currently stand at £79,489.

Approved by the Trustees on 18th August 2025

Signed on their behalf



David Gregory (Chair of Trustees)

**Independent Examiners Report to the Trustees of
THE CHAPEL IN THE GARDEN, BRIDPORT.**

Charitable Incorporated Organisation CEO 009969
Charity Number 1173010

I hereby report to the Charity Trustees on my examination of the accounts of the Chapel in the Garden Bridport for the the year ended 31st December 2024.

Responsibilities and Basis of Report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

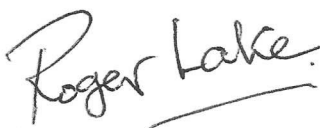
I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charities Commission under Section 145 (5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect :-

1. Accounting records were not kept as required by Section 130 of the Act: or
2. The accounts do not accord with those records: or
3. That the accounts do not comply with applicable requirements concerning the form and content set out in the Charities (Accounts and Reports) Regulations 2008, other than the requirement that accounts give a "true and fair" view which is not matter considered as part of an independent examination.

I have no concerns and I have come across no other matters in connection to the examination to which attention should drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger Lake
30 May 2025

THE CHAPEL IN THE GARDEN, BRIDPORT

Financial Statements for the year ended 31 December 2024

INCOME & EXPENDITURE ACCOUNT

	Note	Unrestricted Funds 2024 £	Building Fund 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:							
Donations and collections		15,186	1,190	-	-	16,376	40,532
Gift Aid received		3,480	-	-	-	3,480	4,009
Legacies		-	-	-	-	-	29,685
Charitable activities	2	24,668	-	-	-	24,668	21,756
Grants received		3,000	-	-	-	3,000	4,500
Investment income - M&G Charifund		10,330	-	-	-	10,330	9,814
Interest received		1,017	956	-	-	1,973	1,460
Total		<u>57,681</u>	<u>2,146</u>	<u>-</u>	<u>-</u>	<u>59,827</u>	<u>111,756</u>
Expenditure on:							
Charitable activities	3	57,069	49,351	-	-	106,420	60,299
Net income (expenditure)	4	612	(47,205)	-	-	(46,593)	51,457
Gains (losses) on revaluation of investments	5	1,480	-	-	5,376	6,856	(6,525)
Net Movement in funds		<u>2,092</u>	<u>(47,205)</u>	<u>-</u>	<u>5,376</u>	<u>(39,737)</u>	<u>44,932</u>
Reconciliation of funds							
Total funds brought forward		77,960	154,011	1,670	127,151	360,792	315,860
Total funds carried forward		<u>80,052</u>	<u>106,806</u>	<u>1,670</u>	<u>132,527</u>	<u>321,055</u>	<u>360,792</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

STATEMENT OF ASSETS AND LIABILITIES as at 31 December 2024

	Note	Unrestricted Funds 2024 £	Building Fund 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets - Freehold Land & Buildings	6	-	90,000	-	-	90,000	90,000
Investments M&G Charifund	5	36,472	-	-	132,527	168,999	162,143
Current assets:							
Cash at bank and in hand		47,868	16,806	1,670	-	66,344	111,398
Creditors: amounts due within one year	7	4,288	-	-	-	4,288	5,196
Net current assets		43,580	16,806	1,670	-	62,056	108,649
Total assets		<u>80,052</u>	<u>106,806</u>	<u>1,670</u>	<u>132,527</u>	<u>321,055</u>	<u>360,792</u>

The attached notes form part of these financial statements

Approved on behalf of the Trustees

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31st December 2024

1. Accounting policies

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) and the Companies Act 2006. The financial statement have been prepared under the historic cost convention with the exception of investments which are included at market value. In accordance with FRS102 no statement of cash flow has been prepared.
- b) Donations and other forms of voluntary income are recognised as incoming resources when received except in so far as they are incapable of financial measurement.
- c) Grants and legacies are recognised when received.
- d) Rent and other letting incomes generally are recognised when received. Material amounts received in advance are treated as deferred income.
- e) Expenditure is recognised for material amounts once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. Income from charitable activities

	2024	2023
	£	£
Weddings, namings and funerals	2,100	1,134
Room hire & lettings	20,058	16,480
Café and book income	2,500	2,866
Fundraising events and other income	10	1,276
	24,668	21,756

3. Expenditure on charitable activities

	2024		2023	
	£	£	£	£
Salaries & sick pay (National Insurance - Nil, 2023 - Nil)		35,242		25,306
Pension contributions		2,856		3,073
Other ministry costs		1,860		2,765
Administration		2,770		1,759
Jurassic Multi Cultural Coast Trust		-		500
Donations (help towards retreat cost)		-		100
Premises costs:				
Electricity		4,964		5,044
Insurance		4,420		4,116
Cleaning / Caretaking / Gardening		3,660		3,331
General repairs		1,297		2,161
Chapel window/roof	(Building Fund)	15,570		7,738
Electrical heating upgrade	(Building Fund)	-		3,614
Kitchen repairs	(Building Fund)	2,600		792
South wall repairs	(Building Fund)	24,440		-
Gallery panelling	(Building Fund)	1,380		-
Painting	(Building Fund)	2,578		-
Emergency lighting	(Building Fund)	2,783		26,796
		63,692		26,796
		106,420		60,299

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31st December 2024 (continued)

4. Net income (expenditure) for the year is after charging:	2024	2023		
	£	£		
Trustees remuneration and expenses	-	-		
Payroll administration	288	312		
5. Investments - M&G Charifund	2024	2023		
	£	£		
Valuation at the beginning of the year	162,143	168,668		
Disposals	-	-		
Increase (decrease) in valuation	6,856	(6,525)		
Valuation at the end of the year	<u>168,999</u>	<u>162,143</u>		
6. Tangible fixed assets				
Freehold land and buildings are included at historic valuation.				
7. Creditors falling due within one year	2024	2023		
	£	£		
Rent & deposits received in advance	3,300	4,150		
PAYE/NIC payable	103	174		
Accruals	885	872		
	<u>4,288</u>	<u>5,196</u>		
8. Restricted Funds	Balance	Income	Expenditure	Balance
	2023			2024
	£	£	£	£
Warm Spaces - Crowdfunder	<u>1,670</u>	<u>-</u>	<u>-</u>	<u>1,670</u>

**Independent Examiners Report to the Trustees of
THE CHAPEL IN THE GARDEN, BRIDPORT.**

Charitable Incorporated Organisation CEO 009969
Charity Number 1173010

I hereby report to the Charity Trustees on my examination of the accounts of the Chapel in the Garden Bridport for the the year ended 31st December 2024.

Responsibilities and Basis of Report

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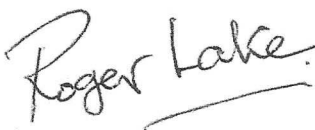
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Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect :-

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2. The accounts do not accord with those records: or
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I have no concerns and I have come across no other matters in connection to the examination to which attention should drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger Lake
30 May 2025

THE CHAPEL IN THE GARDEN, BRIDPORT

England & Wales - Charity number 1173010

Accounts

The Chapel in the Garden, 49 East Street, Bridport DT6 3JX

Charity Number 1173010

Charitable Incorporated Organisation CE009969

The Trustees present their Report and the Financial Statements for the Year ending 31st December 2023.

Structure, Governance and Management

The Charity is governed by a constitution approved by the Trustees on 14th July 2017. Trustees who served during the period were:

Sir Philip John Colfox

Edward Colfox (appointed 02/24)

David Roger Albert Gregory

Francis Mollie Jeune (resigned 24/07/23)

Tony Jones (appointed 02/24)

Lucy Angelica Kennard (appointed 02/24)

John Simpson (appointed 02/24)

Sally Vaughan (resigned 11/10/23)

Glenda Alice Irwin Willis (resigned 24/07/23)

The Trustees are appointed annually at each year's AGM of the Chapel in the Garden, and they make themselves available to the congregation for feedback and discussion at open meetings known as "congregational conversations" which are held quarterly at the Chapel.

Objectives and Activities

The Charity's objective is the promotion of religion in accordance with the principles of the General Assembly of Unitarian and Free Christians and to offer a place of spirituality and peace to the residents of Bridport and the surrounding area. The Chapel welcomes people of all faiths and none to its weekly services and other groups. Bridport Community Fridge operates from the Chapel and a twice weekly café opens to welcome regulars and newcomers to share companionship and a listening ear.

The Trustees and congregation are committed to supporting the employment of a minister (currently a job share for two part-time ministers) and to the care and maintenance of our Grade 2* Listed building.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have due regard to guidance published by the Charity Commission including Public Benefit.

Achievement and Performance

Since the 2023 AGM, the Trustees have met bimonthly and overseen the completion of significant building work at the Chapel. The renovation works have included external re-decoration of the upper floor windows, re-pointing and repair of the South wall and upgrades to the emergency lighting, further works are in process to re-decorate the ground floor windows and further extend the emergency lighting.

Hire of our lovely former school rooms continues to be important for our profile in the community and as a means of generating much needed income. Our range of activities include counselling groups, dancing, u3a meetings, mindfulness events and a Start group. In addition we are a

venue for cultural events such as film screenings and art exhibitions and local artist Hugo Grenville has a permanent studio space. We have continued to open our doors on Wednesday and Saturday mornings, offering tea and cake alongside the second-hand bookshop in the gallery. Visitors are warmly welcomed and local people who have not visited the Chapel before are often astonished by the building and the activities that take place. We also continue to host the Bridport community fridge which is a great example of local community action in their work with local businesses and supermarket chains to reduce food waste.

Services are conducted every Sunday morning by one of our ministers with the input of interfaith ministers and volunteers from our own community. There is also a shorter Friday evening service of 'Silence, Poetry and Prayer' as well as a monthly Children's service. Our congregation is healthy and includes both local people and visitors to the town. In addition, we are a popular venue for rites of passage services including weddings, funerals and naming ceremonies.

Reserves

The chapel had an excess of income over expenditure of £51,457 in the period reflecting a fundraising drive in respect of our building fund. The Trustees' intention is to maintain unrestricted reserves of at least £50,000, at the time of writing they stood at £78,513.

Approved by the Trustees on 23/09/24

Signed on their behalf by

David Gregory

THE CHAPEL IN THE GARDEN, BRIDPORT

Statement of Financial Activities
for the year to 31 December 2023

	Note	Unrestricted Funds 2023 £	Building Fund 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:							
Donations and collections		13,862	25,000	1,670	-	40,532	23,096
Gift Aid received		4,009	-	-	-	4,009	11,477
Legacies		-	29,685	-	-	29,685	-
Charitable activities	2	20,567	1,189	-	-	21,756	29,340
Grants received		1,000	3,000	500	-	4,500	500
Business interruption insurance claim		-	-	-	-	-	4,940
Investment income - M&G Charifund		9,814	-	-	-	9,814	9,527
Interest received		766	694	-	-	1,460	176
Total		<u>50,018</u>	<u>59,568</u>	<u>2,170</u>	<u>-</u>	<u>111,756</u>	<u>79,056</u>
Expenditure on:							
Charitable activities	3	47,655	12,144	500	-	60,299	38,871
Net income (expenditure)	4	2,363	47,424	1,670	-	51,457	40,185
Gains (losses) on revaluation of investments	5	(855)	-	-	(3,108)	(3,963)	(9,949)
Net Movement in funds		<u>1,508</u>	<u>47,424</u>	<u>1,670</u>	<u>(3,108)</u>	<u>47,494</u>	<u>30,236</u>
Reconciliation of funds							
Total funds brought forward		77,005	106,587	-	132,268	315,860	285,624
Total funds carried forward		<u>78,513</u>	<u>154,011</u>	<u>1,670</u>	<u>129,160</u>	<u>363,354</u>	<u>315,860</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE CHAPEL IN THE GARDEN, BRIDPORT

Balance sheet as at 31 December 2023

	Note	Unrestricted Funds 2023 £	Building Fund 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets - Freehold Land & Buildings	6	-	90,000	-	-	90,000	90,000
Investments M&G Charifund	5	35,545	-	-	129,160	164,705	168,668
Current assets:							
Debtors	7	-	-	-	-	-	854
Cash at bank and in hand		48,164	64,011	1,670	-	113,845	59,843
		<u>48,164</u>	<u>64,011</u>	<u>1,670</u>	<u>-</u>	<u>113,845</u>	<u>60,697</u>
Creditors: amounts due within one year	8	5,196	-	-	-	5,196	3,505
Net current assets		42,968	64,011	1,670	-	108,649	57,192
Total assets		<u>78,513</u>	<u>154,011</u>	<u>1,670</u>	<u>129,160</u>	<u>363,354</u>	<u>315,860</u>

The notes on pages 4 and 5 form part of these financial statements

Approved on behalf of the Trustees

AN Other

XX XXXXX 2024

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31st December 2023

1. Accounting policies

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) and the Companies Act 2006. The financial statement have been prepared under the historic cost convention with the exception of investments which are included at market value. In accordance with FRS102 no statement of cash flow has been prepared.
- b) Donations and other forms of voluntary income are recognised as incoming resources when received except in so far as they are incapable of financial measurement.
- c) Grants are recognised when received.
- d) Rent and other letting incomes generally are recognised when received. Material amounts received in advance are treated as deferred income.
- e) Expenditure is recognised for material amounts once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
- f) Investments are shown at market value, income is recognised when received.

2. Income from charitable activities

	2023	2022
	£	£
Weddings, namings and funerals	1,134	3,545
Room hire & lettings	16,480	17,178
Book and café income	2,866	2,990
Fundraising events and other income	1,276	5,627
	<u>21,756</u>	<u>29,340</u>

3. Expenditure on charitable activities

	2023		2022	
	£	£	£	£
Salaries & sick pay (National Insurance - Nil, 2022 - Nil)		25,306		17,246
Pension contributions		3,073		541
Other ministry costs		2,765		2,152
Administration		1,759		3,142
Jurassic Multi Cultural Coast Trust (2022 - Food Fridge)		500		2,010
Donations (help towards retreat cost)		100		-
Premises costs:				
Electricity	5,044		4,280	
Insurance	4,116		3,824	
Cleaning / Caretaking / Gardening	3,331		3,070	
General repairs, etc	2,161		2,606	
Electrical heating upgrade (Building Fund)	3,614		-	
Kitchen repairs (Building Fund)	792		-	
Chapel roof/window repairs (Building Fund)	7,738	26,796	-	13,780
		<u>60,299</u>		<u>38,871</u>

4. Net incoming (outgoing) resources for the year are after charging:

	2023	2022
	£	£
Trustees remuneration and expenses	-	-
Payroll administration	312	304

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31st December 2023 (continued)

5. Investments - M&G Charifund	2023	2022
	£	£
Valuation at the beginning of the year	168,668	178,617
Disposals	-	-
Increase (decrease) in valuation	<u>(3,963)</u>	<u>(9,949)</u>
Valuation at the end of the year	<u>164,705</u>	<u>168,668</u>

6. Tangible fixed assets

Freehold land and buildings are included at historic valuation.

7. Debtors	2023	2022
	£	£
Statutory Maternity Pay recoverable	<u>-</u>	<u>854</u>

8. Creditors falling due within one year	2023	2022
	£	£
Rent & deposits received in advance	4,150	2,750
PAYE/NIC payable	174	-
Accruals	<u>872</u>	<u>755</u>
	<u>5,196</u>	<u>3,505</u>

9. Restricted Funds

	Balance 2022	Income	Expenditure	Balance 2023
	£	£	£	£
Warm Spaces - Crowdfunder	-	1,670	-	1,670
Multicultural Jurassic Coast	-	500	500	-
Total Restricted Funds	<u>-</u>	<u>2,170</u>	<u>500</u>	<u>1,670</u>

Independent Examiners Report to the Trustees of
THE CHAPEL IN THE GARDEN, BRIDPORT,

Charitable Incorporated Organisation CEO 009969
Charity Number 1173010

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I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable 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 material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. That accounts do not comply with applicable requirements concerning the form and content set out the Charities (Accounts and Reports) Regulations 2008, other than the requirement that accounts give a "true and fair" view which is not matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection to the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Ternouth
9 June 2024

THE CHAPEL IN THE GARDEN, BRIDPORT

England & Wales - Charity number 1173010

Accounts

The Chapel in the Garden, 49 East Street, Bridport DT6 3JX

Charity Number 1173010

Charitable Incorporated Organisation CE009969

The Trustees present their Report and the Financial Statements for the Year ending 31st December 2022.

Structure, Governance and Management

The Charity is governed by a constitution approved by the Trustees on 14th July 2017. Trustees who served during the period were;

Sir Philip John Colfox

Lucy Erikson (resigned 20 October 2022)

David Roger Albert Gregory

John Hinsley (resigned 20 October 2022)

Frances Mollie Jeune

Lucy Angelica Kennard (resigned 20 October 2022)

Jillian Park (resigned 18 April 2023)

Sally Vaughan (appointed 18 April 2023)

Glenda Alice Irwin Willis (appointed 20 October 2022)

From October 2021, the Charity has been managed under a Sociocratic method whereby everyone's views and opinions are taken in to account when making decisions.

Objectives and Activities

The Charity's objective is the promotion of religion in accordance with the principles of the General Assembly of Unitarian and Free Christians and to offer a place of spirituality and peace to the residents of Bridport and the surrounding area. The Chapel welcomes people of all faiths and none to its weekly services and healing groups. Bridport Food Fridge operates from the Chapel and a twice weekly café opens to welcome regulars and newcomers to share companionship and a listening ear.

The Trustees and congregation are committed to supporting the employment of a minister, and to the care and maintenance of this Grade 2* Listed building.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have due regard to guidance published by the Charity Commission including Public Benefit.

The Chapel in the Garden, 49 East Street, Bridport DT6 3JX

Charity Number 1173010

Charitable Incorporated Organisation CE009969

Achievement and Performance

Since the 2022 AGM, the Trustees have met 6 times and put in process some improvements and repairs to the building. The improvements include installing cost efficient storage heaters in the two rooms most often used for hirers and in consideration of the Warm Spaces initiative run by the ministry team during the colder months of the winter which was assisted by a grant from Bridport Town Council. We continue to support a clothing bank for the homeless and the community fridge which operates from our premises to great effect.

Services are conducted every Sunday by one of our ministers with the input of interfaith ministers and volunteers from our own community. Along with a shorter Friday evening event, a monthly Children's service has been introduced. Our congregation is healthy and includes both local people and visitors to the town. We have conducted several rites of passage services including weddings, funerals and naming ceremonies.

Three fund raising concerts have been organised by the volunteer team, realising some £1,800 and providing great entertainment enjoyed by the wider community.

Our bookings administration has been very successfully carried out by a volunteer and we continue to look for creative ways to raise our profile in the community and increase the income from our lovely rooms. Our range of activities include yoga, counselling groups, dancing, choirs, u3a meetings, mindfulness events, art exhibitions and more.

We have continued to open the doors on Wednesday and Saturday mornings, offering tea and cake alongside the second hand bookshop in the gallery. Visitors are warmly welcomed and local people who have not visited the Chapel before are often astonished by the building and the activities that take place. Some become members of the community and join the band of volunteers

Reserves

The chapel had an excess of income over expenditure of £40,185 in the period, largely due to the Minister's absence on maternity leave and the receipt of the last three years gift aid claims. The Trustees have set aside £10,000 as a buildings maintenance fund and fundraising activities are adding to this. The Trustees' intention is to maintain unrestricted reserves of at least £50,000, they currently stand at £77,005.

Approved by the Trustees on 21 September 2023

Signed on their behalf

Sir Philip Colfox

Independent Examiners Report to the Trustees of
THE CHAPEL IN THE GARDEN, BRIDPORT,

Charitable Incorporated Organisation CEO 009969
Charity Number 1173010

I report to the Charity Trustees on my examination of the accounts of the CIO for the year ended 31st December 2022.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable 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 material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. That accounts do not comply with applicable requirements concerning the form and content set out the Charities (Accounts and Reports) Regulations 2008, other than the requirement that accounts give a "true and fair" view which is not matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection to the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Ternouth
24-May-23

THE CHAPEL IN THE GARDEN, BRIDPORT

Statement of Financial Activities
for the year to 31 December 2022

	Note	Unrestricted Funds 2022	Building Fund 2022	Endowment Funds 2022	Total Funds 2022	Total Funds 2021
Income from:						
Donations and collections		19,125	3,971	-	23,096	16,856
Gift Aid received		10,514	963	-	11,477	-
Charitable activities	2	27,726	1,614	-	29,340	16,940
Grants received		500	-	-	500	-
Business interruption insurance claim		4,940	-	-	4,940	9,000
Investment income - M&G Charifund		9,527	-	-	9,527	8,533
Interest received		137	39	-	176	-
Total		<u>72,469</u>	<u>6,587</u>	<u>-</u>	<u>79,056</u>	<u>51,329</u>
Expenditure on:						
Charitable activities	3	38,871	-	-	38,871	43,442
Net income (expenditure)	4	33,598	6,587	-	40,185	7,887
Gains (losses) on revaluation of investments	5	(2,147)	-	(7,802)	(9,949)	20,408
Gains (losses) on sale of investments		-	-	-	-	503
Transfers between funds	6	(10,000)	10,000	-	-	-
Net Movement in funds		<u>21,451</u>	<u>16,587</u>	<u>(7,802)</u>	<u>30,236</u>	<u>28,798</u>
Reconciliation of funds						
Total funds brought forward		55,554	90,000	140,070	285,624	256,826
Total funds carried forward		<u>77,005</u>	<u>106,587</u>	<u>132,268</u>	<u>315,860</u>	<u>285,624</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE CHAPEL IN THE GARDEN, BRIDPORT
Balance sheet as at 31 December 2022

	Note	Unrestricted Funds 2022	Building Fund 2022	Endowment Funds 2022	Total Funds 2022	Total Funds 2021
Fixed Assets - Freehold Land & Buildings	6	-	90,000	-	90,000	90,000
Investments M&G Charifund	5	36,400	-	132,268	168,668	178,617
Current assets:						
Debtors	7	854	-	-	854	2,633
Cash at bank and in hand		43,256	16,587	-	59,843	17,124
		<u>44,110</u>	<u>16,587</u>	<u>-</u>	<u>60,697</u>	<u>19,757</u>
Creditors: amounts due within one year	8	3,505	-	-	3,505	2,750
Net current assets		40,605	16,587	-	57,192	17,007
Total assets		<u>77,005</u>	<u>106,587</u>	<u>132,268</u>	<u>315,860</u>	<u>285,624</u>

The notes on pages 5 and 6 form part of these financial statements.

Approved on behalf of the Trustees

Sir Philip Colfox

21 September 2023

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) and the Companies Act 2006. The financial statement have been prepared under the historic cost convention with the exception of investments which are included at market value. In accordance with FRS102 no statement of cash flow has been prepared.
- b) Donations and other forms of voluntary income are recognised as incoming resources when received except in so far as they are incapable of financial measurement.
- c) Grants are recognised when received.
- d) Rent and other letting incomes generally are recognised when received. Material amounts received in advance are treated as deferred income.
- e) Expenditure is recognised for material amounts once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
- f) Investments are shown at market value, income is recognised when received.

2. Income from charitable activities

	2022	2021
	£	£
Weddings, namings and funerals	3,545	2,190
Room hire & lettings	17,178	12,866
Book and café income	2,990	1,292
Fundraising and other income	5,627	592
	<u>29,340</u>	<u>16,940</u>

3. Expenditure on charitable activities

	2022	2021
	£	£
Salaries (National Insurance - Nil, 2021 - Nil) net of SMP recovered	17,246	26,909
Pension contributions	541	1,096
Other ministry costs	2,152	1,536
Premises	13,780	10,915
Administration	3,142	2,986
Food Fridge	2,010	-
Governance	-	-
	<u>38,871</u>	<u>43,442</u>

4. Net incoming (outgoing) resources for the year are after charging:

	2022	2021
	£	£
Trustees remuneration and expenses	-	-
Independent Examiners fees and accountancy	304	420

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31 December 2022 (continued)

5. Investments - M&G Charifund	2022	2021
	£	£
Valuation at the beginning of the year	178,617	162,706
Disposals	-	(4,497)
Increase (decrease) in valuation	<u>(9,949)</u>	<u>20,408</u>
Valuation at the end of the year	<u>168,668</u>	<u>178,617</u>

6. Tangible fixed assets

Freehold land and buildings are included at historic valuation.

7. Debtors	2022	2021
	£	£
Statutory Maternity Pay recoverable	<u>854</u>	<u>2,633</u>

8. Creditors falling due within one year	2022	2021
	£	£
Rent received in advance	2,750	2,750
Accruals	<u>755</u>	<u>-</u>
	<u>3,505</u>	<u>2,750</u>

THE CHAPEL IN THE GARDEN, BRIDPORT

England & Wales - Charity number 1173010

Accounts

The Chapel in the Garden, 49 East Street, Bridport DT6 3JX

Charity Number 117030

Charitable Incorporated Organisation CE009969

The Trustees present their Report and the Financial Statements for the Year ending 31st December 2021.

Structure, Governance and Management

The Charity is governed by a constitution approved by the Trustees on 14th July 2017. Trustees who served during the year ending 2021 were;

Sir Philip John Colfox

Lucy Erikson

David Roger Albert Gregory (appointed 21st October 2021)

John Hinsley

Peter John Wilson (appointed 21st October 2021, resigned 13th August 2022)

Frances Mollie Jeune (appointed 21st October 2021)

Lucy Angelica Kennard

Roger Lionel Lake (resigned 21st October 2021)

Jillian Park (appointed 21st October 2021)

From October 2021, the Charity has been managed under a Sociocratic method whereby everyone's views and opinions are taken in to account when making decisions.

Objectives and Activities

The Charity's objective is the promotion of religion in accordance with the principles of the General Assembly of Unitarian and Free Christians and to offer a place of spirituality and peace to the residents of Bridport and the surrounding area. The Chapel welcomes people of all faiths and none to its weekly services and healing groups. Bridport Food Fridge operates from the Chapel and a twice weekly café opens to welcome regulars and newcomers to share companionship and a listening ear.

At its AGM in October 2021, the Trustees and congregation re-affirmed their commitment to supporting the employment of a full-time minister, and to the care and maintenance of this Grade 2* Listed building.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have due regard to guidance published by the Charity Commission including Public Benefit.

Achievement and Performance

Due to the Covid 19 pandemic and lockdown during part of this year, religious services and activities continued to be conducted via Zoom whenever possible and the minister and volunteers retained contact with each other and members of the public in need where they were able.

Our minister, Lizzie Harley was ordained in October 2021 and has recently returned from maternity leave working on a job share basis with her husband Rev John Harley. Members of the congregation took up roles and responsibilities to cover her absence, including conducting weekly services.

It has also been a difficult year financially due to Covid and the shutting of the building, however, we have made a surplus due to a business interruption insurance claim.

Reserves

Unrestricted reserves have fallen from £132,760 to £55,645 in the period, largely due to the transfer of the freehold land and building to designated reserves. The Trustees' intention is to maintain reserves of at least £50,000.

Approved by the Trustees on 20 October 2022

Signed on their behalf

Sir Philip Colfox

**Independent Examiners Report to the Trustees of
THE CHAPEL IN THE GARDEN, BRIDPORT**

Charitable Incorporated Organisation CEO 009969

Charity Number 1173010

I report to the Charity Trustees on my examination of the accounts of the CIO for the year ended 31st December 2021 set out on pages 3 to 5.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable 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 material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. That accounts do not comply with applicable requirements concerning the form and content set out the Charities (Accounts and Reports) Regulations 2008, other than the requirement that accounts give a "true and fair" view which is not matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection to the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Ternouth
20 Edgehill Road
Bridport
DT6 5BD

20 October 2022

THE CHAPEL IN THE GARDEN, BRIDPORT

Statement of Financial Activities
for the year ended 31st December 2021

	Note	Unrestricted Funds 2021	Building Fund 2021	Endowment Funds 2021	Total Funds 2021	Total Funds 2020
Income from:						
Donations and collections		16,856	-	-	16,856	15,261
Charitable activities	2	16,940	-	-	16,940	15,343
Business interruption insurance claim		9,000	-	-	9,000	-
Investment income - M&G Charifund		8,533	-	-	8,533	8,714
Total		51,329	-	-	51,329	39,318
Expenditure on:						
Charitable activities	3	43,442	-	-	43,442	75,490
Net income (expenditure)	4	7,887	-	-	7,887	(36,172)
Gains (losses) on revaluation of investments	5	4,404	-	16,004	20,408	(33,312)
Gains (losses) on sale of investments		503	-	-	503	(8,448)
Transfers between funds	6	(90,000)	90,000	-	-	-
Net Movement in funds		(77,206)	90,000	16,004	28,798	(77,932)
Reconciliation of funds						
Total funds brought forward		132,760	-	124,066	256,826	334,778
Total funds carried forward		55,554	90,000	140,070	285,624	256,846

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities

THE CHAPEL IN THE GARDEN, BRIDPORT

Balance Sheet as at 31st December 2021

	Note	Unrestricted Funds 2021	Building Fund 2021	Endowment Funds 2021	Total Funds 2021	Total Funds 2020
Fixed Assets - Freehold Land & Buildings	6	-	90,000	-	90,000	90,000
Investments M&G Charifund	5	38,547	-	140,070	178,617	162,706
Current assets:						
Debtors	7	2,633	-	-	2,633	500
Cash at bank and in hand		17,124	-	-	17,124	12,023
		19,757	-	-	19,757	12,523
Creditors: amounts due within one year	8	2,750	-	-	2,750	8,403
Net current assets		17,007	-	-	17,007	4,120
Total assets		55,554	90,000	140,070	285,624	256,826

The notes on pages 4 and 5 form part of these financial statements

Approved on behalf of the Trustees

Sir Philip Colfox

20 October 2022

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31st December 2021

1. Accounting policies

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS102) and the Companies Act 2006. The financial statement have been prepared under the historic cost convention with the exception of investments which are included at market value. In accordance with FRS102 no statement of cash flow has been prepared.
- b) Donations and other forms of voluntary income are recognised as incoming resources when received except in so far as they are incapable of financial measurement.
- c) Grants are recognised when received.
- d) Rent and other letting incomes generally are recognised when received. Material amounts received in advance are treated as deferred income.
- e) Expenditure is recognised for material amounts once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
- f) Investments are shown at market value, income is recognised when received.

2. Income from charitable activities

	2021	2020
	£	£
Weddings, namings and funerals	2,190	1,212
Rent and other lettings income	12,866	11,331
Book and café sales	1,292	292
Other income	592	2,508
	<u>16,940</u>	<u>15,343</u>

3. Expenditure on charitable activities

	2021	2020
	£	£
Salaries (National Insurance - Nil, 2020 - Nil)	26,909	28,135
Pension contributions	1,096	1,363
Other ministry costs	1,536	1,318
Premises	10,915	37,553
Administration	2,986	6,179
Governance	-	942
	<u>43,442</u>	<u>75,490</u>

4. Net incoming (outgoing) resources for the year are after charging:

	2021	2020
	£	£
Trustees remuneration and expenses	-	-
Independent Examiners fees and accountancy	420	942

THE CHAPEL IN THE GARDEN, BRIDPORT

Notes to the financial statements for the year ended 31st December 2021 (continued)

5. Investments - M&G Charifund	2021	2020
	£	£
Valuation at the beginning of the year	162,706	229,465
Disposals	(4,497)	(33,448)
Increase (decrease) in valuation	<u>20,408</u>	<u>(33,311)</u>
Valuation at the end of the year	<u>178,617</u>	<u>162,706</u>

6. Tangible fixed assets

Freehold land and buildings are included at historic valuation. The Building Fund is designated to maintain the fabric of the building.

7. Debtors	2021	2020
	£	£
Statutory Maternity Pay recoverable	2,633	-
Other debtors	-	500
Total debtors	<u>2,633</u>	<u>500</u>

8. Creditors falling due within one one year	2021	2020
	£	£
Rent received in advance	2,750	6,000
Creditors	-	1,291
Accruals	-	1,112
	<u>2,750</u>	<u>8,403</u>

9. Endowment Fund

This fund was was created by an endowment from Iminster Unitarian Trust on 15th October 2019. The permanent endowment is to be used for capital improvements with only the income available for unrestricted spending.

THE CHAPEL IN THE GARDEN, BRIDPORT

England & Wales - Charity number 1173010

Accounts

THE CHAPEL IN THE GARDEN - BRIDPORT

Year to 31st December 2020

Charity number 1173010

Charitable Incorporated Organisation CE009969

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The Chapel in the Garden, Bridport

Year to 31st December 2020

Charity information

Charity number	1173010
Charitable Incorporated Organisation	CE009969

Principal office

49 East Street
Bridport, Dorset
DT6 3JX

Trustees who served during the year to 31st December 2020

Sir Philip Colfox
Martin Ternouth
Roger Lake
Robert Welfare
John Hinsley
Anthony Jones
Jamie Jones
Angelica Kennard
Lucy Starchild
Rosemarie Gallagher retired at AGM on 8th October 2020

Independent Examiner

Martin and Company (Bridport) Limited
2 Victoria Grove
Bridport, Dorset
DT6 3AA

Bankers

TSB Bridport
CAF Bank

The Chapel in the Garden, Bridport

Report of the Trustees for the year ended 31st December 2020

The Trustees present their report and the financial statements for the ended 31st December 2020

Structure, governance and management

The Charity was registered as a Charitable Incorporated Organisation on 12th May 2017. The Charity is governed by a constitution approved by the Trustees on 14th July 2016.

The first trustees provisionally appointed were as follows:

Angelica Kennard for 5 years
Derry Peter Thomas for 4 years
Roger Lionel Lake
Robert Welfare
Sir Philip John Colfox for 1 year

Apart from the first trustees every appointed trustee must be appointed for a term of five years by a resolution passed at a properly convened meeting of the charity trustees and confirmed within one month by the Congregation.

The Trustees who served during the year are set out on page 1.

Objectives and activities

The Charity's object is the promotion of religion in accordance with the principles of the General Assembly of Unitarian and Free Christians and to further or benefit the residents of Bridport and the surrounding area.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to guidance published by the Charity Commission, including public benefit.

Achievements and performance

The accounts are set out in summary on page 4 and in detail on page 10. Income for the year amounted to £39,318 compared with £210,150 which included the endowment from the Ilminster Unitarian Trust of £157,295 in 2019.. Expenditure amounted to £75,490 compared with £53,200 in the previous year.

Reserves

Apart from a balance on the TSB bank account for every day needs the main reserve is held within a M& G Charifund investment of £162,726.

Approved by the Trustees on
and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CHAPEL IN THE GARDEN - BRIDPORT**

CHARITY INCORPORATED ORGANISATION CE009969

CHARITY NUMBER 1173010

I report to the Charity Trustees on my examination of the accounts of the CIO for the year ended 31st December 2020, set out on pages 4 to 10.

Responsibilities and basis of report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable 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 material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. that accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than the requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

R.D. Varndell CTA

Martin and Company
Chartered Tax Advisors and Accountants
2 Victoria Grove
Bridport
Dorset, DT6 3AA

30th September 2021

THE CHAPEL IN THE GARDEN - BRIDPORT

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31st December 2020

	Note	Unrestricted Funds 2020 £	Endowment Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income from:					
Donations and collections	3	15,261	-	15,261	23,830
Grants	4	-	-	-	-
Endowment from Ilminster Unitarian Trust	5	-		0	157,295
Charitable activities	6	15,343	-	15,343	19,679
Investment income	7	8,714	-	8,714	9,346
Total		<u>39,318</u>	<u>-</u>	<u>39,318</u>	<u>210,150</u>
Expenditure on :					
Charitable activities	7	61,705	13,785	75,490	53,200
Total		<u>61,705</u>	<u>13,785</u>	<u>75,490</u>	<u>53,200</u>
Net income (expenditure)		(22,387)	(13,785)	(36,172)	156,950
Gains (Losses) on revaluation of investments	9	(5,093)	(28,219)	-33,312	17,812
Gains (Losses) on sale of investments		(8,448)		-8,448	2,251
Transfers between funds				-	-
Net movement in funds		<u>(35,928)</u>	<u>(42,004)</u>	<u>(77,932)</u>	<u>177,013</u>
Reconciliation of funds					
Total funds brought forward		168,708	166,070	334,778	157,765
Total funds carried forward		<u><u>132,780</u></u>	<u><u>124,066</u></u>	<u><u>256,846</u></u>	<u><u>334,778</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities

The notes on pages 6 to 9 form part of these financial statements

THE CHAPEL IN THE GARDEN - BRIDPORT
BALANCE SHEET
AT 31ST DECEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets	8		90,000		90,000
Investments	9		162,726		229,485
Current Assets					
Debtors		500		500	
Cash at bank		12,023		22,329	
		<u>12,523</u>		<u>22,829</u>	
Creditors : amounts due within one year	10	<u>8,403</u>		<u>7,536</u>	
Net current assets			4,120		15,293
Total assets			<u>£256,846</u>		<u>£334,778</u>
Accumulated fund					
Endowment fund			124,066		166,070
Unrestricted funds			132,780		168,708
Total funds			<u>£256,846</u>		<u>£334,778</u>

The notes on pages 6 to 9 form part of these financial statements

Approved on behalf of the Trustees

Date: 30th September 2021

THE CHAPEL IN THE GARDEN - BRIDPORT

Notes to the financial statements for the year ended 31st December 2020

1. Accounting policies

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP) (FRS 102) ,the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

In accordance with FRS 102 no statement of cash flow has been prepared

- b) Donations and other forms of voluntary income are recognised as incoming resources when received except in so far as they are incapable of financial measurement.
- c) Rent and other lettings are recognised when received.
- d) Grants are recognised when received.
- e) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
- f) The freehold land and buildings are included at a professional valuation provided by independent Chartered Surveyors.
No depreciation charge has been made in respect of the freehold land and buildings.
- g) Investments
Investments are shown at market value determined by reference to the M & G valuation.
Investment income is recognised when received.

THE CHAPEL IN THE GARDEN - BRIDPORT

Notes to the financial statements for the year ended 31st December 2020

2. Net incoming resources for the year	2020	2019
This is after charging :	£	£
Trustees remuneration and expenses	-	-
Independent examiner's fees and accountancy	942	594
Depreciation of freehold buildings	-	-
3. Donations and collections	2020	2019
	£	£
Voluntary giving including Gift Aid	14,182	6,123
Sunday collections	1,078	3,307
Donation from Ilminster Unitarian Trust	-	14,400
	<u>15,260</u>	<u>23,830</u>
4. Grants received	2020	2019
	£	£
Unity Bank Bridport	-	-
Symondsby Estate	-	-
Bridport Town Council	-	-
Battens	-	-
	<u>-</u>	<u>-</u>
5. Endowment fund		
<p>Ilminster Unitarian Trust transferred 10,000 income units in M & G Charifund to The Chapel in the Garden Bridport on 15th October 2019. The total value at that date was £157,614. The Trust was subsequently wound up. In a statement dated 23rd October 2019 from the Ilminster Unitarian Trust the income units transferred are to be passed on a permanent endowment with only the income available for spending. A subsequent letter in May 2020 from the Trustees of Ilminster Unitarian Trust has clarified the position with regard to the capital indicating that the Trustees of The Chapel in the Garden Bridport are free to sell the units in the M & G Charifund and reinvest in property and or investments as they consider suitable.</p>		
6. Income from charitable activities	2020	2019
	£	£
Room hire	4,581	10,330
Weddings, Namings and Funerals	1,212	1,300
Book and cafe sales	292	1,018
Attic rent	6,750	6,000
Other income	2,508	1,031
	<u>15,343</u>	<u>19,679</u>
7. Investment income		
Ilminster Unitarian Trust	-	2,500
M & G Charifund distributions	8,714	6,846
	<u>8,714</u>	<u>9,346</u>

THE CHAPEL IN THE GARDEN - BRIDPORT
Notes to the financial statements for the year ended 31st December 2020

7. Expenditure	2020	2019
	£	£
Expenditure on charitable activities		
Salaries ,pension contributions and other ministry expenses	30,816	33,172
Premises	37,553	14,444
Administration	6,179	4,890
Governance costs	942	694
	<u>75,490</u>	<u>53,200</u>

8. Tangible fixed assets	Freehold land and buildings	Total
Valuation	£	£
Brought forward	90,000	-
Additions	-	-
Carried forward	<u>90,000</u>	<u>-</u>
Depeciation		
Brought forward	-	-
Charge for the year	-	-
Carried forward	<u>-</u>	<u>-</u>
Written down value at 31st December 2020	<u>90,000</u>	<u>90,000</u>
Written down value at 31st December 2019	<u>90,000</u>	<u>90,000</u>

9. Investments M & G Charifund	2020	2019	2020	2019
	Units	Units	£	£
Valuation at the beginning of the year	13,818	5,486	229,485	78,127
Disposals	(2,014)	(1,568)	(33,448)	(23,597)
Transferred from Ilminster Unitarian Trust	-	10,000	-	157,295
Increase (decrease) in valuation	-	-	(33,311)	17,660
Valuation at the end of the year	<u>11,804</u>	<u>13,918</u>	<u>162,726</u>	<u>229,485</u>

10. Creditors: amounts falling due within one year	2020	2019
	£	£
Creditors	1,291	936
Rent received in advance	6,000	6,000
Accruals	1,112	600
	<u>8,403</u>	<u>7,536</u>

THE CHAPEL IN THE GARDEN - BRIDPORT
Notes to the financial statements for the year ended 31st December 2020

11. Trustees remuneration and expenses

No Trustees were paid remuneration or expenses during the year

12. Staff costs

	2020	2019
	£	£
Salaries	28,135	28,417
Employer's National Insurance	2,267	2,170
Employer's National Insurance allowance	(2,267)	(2,171)
Employers pension contributions to NEST	1,363	1,154
	<u>1,363</u>	<u>1,154</u>

13. Funds

	Endowment	Unrestricted
	£	£
Brought forward at 1st January 2020	166,070	168,708
Surplus (deficit) for the year	(13,785)	(22,387)
Loss on sale of investments	-	(8,448)
Revaluation of investments	(28,219)	(5,093)
Carried forward at 31st December 2020	<u>124,066</u>	<u>132,780</u>

represented by

Fixed assets	-	90,000
Investments	124,066	38,660
Debtors	-	500
Cash at bank	-	12,023
	<u>124,066</u>	<u>141,183</u>
Creditors	-	8,403
	<u>124,066</u>	<u>132,780</u>

14. Related party transactions

There are no further related party transactions during the year which require disclosure in these accounts.

16. Taxation

The charity is exempt from Corporation Tax on its charitable activities.

THE CHAPEL IN THE GARDEN - BRIDPORT
INCOME AND EXPENDITURE ACCOUNT - Unrestricted fund
FOR THE YEAR TO 31ST DECEMBER 2020

	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Incoming resources						
Donations	12,043			8,623		
Gift Aid	2,140			-		
Donation from Ilminster Unitarian Trust	-			14,400		
Room hire and lettings	4,581			10,330		
Sunday collections	1,078			3,307		
Weddings, Namings and Funerals	1,212			1,300		
Book and cafe sales	292			1,018		
Lettings	6,750			6,000		
Other income	2,508			1,031		
M & G Charifund Investment income	8,714			6,846		
			39,318			52,855
Expenditure						
Salaries	28,135			28,417		
Pension contributions to NEST	1,363			1,155		
Other ministry expenses	1,318			3,420		
Organist	-			180		
		30,816			33,172	
Premises						
Maintenance and repairs	16,801			7,827		
Insurance	2,980			2,902		
Light and heat	2,460			2,295		
Cleaning	1,527			1,420		
		23,768			14,444	
Administration						
Stationery	168			268		
Quotas and subscriptions	800			585		
Telephone and internet	555			910		
Donations	822			213		
Bookkeeping	-			-		
General expenses	3,834			2,914		
Licences	-			-		
Bank fees	-			-		
		6,179			4,890	
Professional fees						
Accountancy and independent examination	942			694		
Legal fees	-			-		
		942			694	
Total resources expended			(61,705)			(53,200)
Deficit for the year			<u>£(22,387)</u>			<u>£ (345)</u>

THE CHAPEL IN THE GARDEN - BRIDPORT
INCOME AND EXPENDITURE ACCOUNT - Endowment fund
FOR THE YEAR TO 31ST DECEMBER 2020

	<u>2020</u>	<u>2020</u>	<u>2019</u>	<u>2019</u>
	£	£	£	£
Incoming resources		-		-
Expenditure				
Premises				
Maintenance and repairs	13,785			
Total resources expended	<hr/>	13,785	<hr/>	-
Deficit for the year		<u>£(13,785)</u>		<u>£ -</u>