

# GORING FREE CHURCH CIO

England & Wales · Charity number 1173630

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-06-30

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

## Contact

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**Address** The Manse  
Manor Road  
Goring  
Reading  
RG8 9DP

**Phone** 01491873693

**Email** [nigel@goringfreechurch.org.uk](mailto:nigel@goringfreechurch.org.uk)

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

## Activities

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**Objects:** THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN GORING AND STREATLEY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** The objects of the CIO for the public benefit are to advance the Christian faith in accordance with its Statement of Beliefs in Goring, Oxfordshire and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Oxfordshire
- West Berkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£98,754	£123,997	-	-
2024-06-30	£107,778	£105,712	-	-
2023-06-30	£115,001	£99,856	-	-
2022-06-30	£107,099	£110,399	-	-
2021-06-30	£98,364	£76,077	-	-

## Trustees

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Name	Role	Appointed
<b>Nigel Mark Gordon-Potts</b>	Chair	2018-10-07
Dr HENRY ROBERT FAY		2018-10-07
MATTHEW JAMES CORDLE		2018-10-07
MICHAEL PHILLIP WARD		2018-10-07
Paul Vincent Weller		2023-10-08

**GORING FREE CHURCH CIO**

England & Wales - Charity number 1173630

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 1	Month July	Year 2024		Day 30	Month June	Year 2025

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

High Street	
Goring	
Reading	
Postcode	RG8 9AT

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Matthew Cordle			
2	Henry Fay			
3	Nigel Gordon-Potts	Chair		
4	Owen Morrell			
5	Michael Ward			
6	Paul Weller			
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by membership

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The objects of the CIO for the public benefit are to advance the Christian faith in accordance with its Statement of Beliefs in Goring, Oxfordshire and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

When planning its activities for the year the trustees gave consideration to the Charity Commission's guidance on public benefit.

These activities consisted of the following:

- The provision of acts of corporate worship
- Various activities for preschool, primary, and secondary school age children
- Groups and classes for all ages to learn more about the Christian faith
- A weekly meeting place for anyone within the community to socialise with others over light refreshments
- The support of both local and global mission partners
- The letting of our premises to other community groups

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

Through the generosity of its members' financial support and their time and commitment, Goring Free Church has continued to run its various ministries and activities, with a good regular attendance at its Sunday services and the various groups it operates during the week.

Our premises are in use most days of the week either for our own activities or those of other community groups.

Also, we are pleased to have been able to maintain our support of other mission initiatives and partners.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

Restricted funds are held in reserve until they are due to be expended on the specific items for which they were given.

Unrestricted funds are held to provide financial stability for the continued operation of Goring Free Church and also to meet our possible commitments regarding the repair of the Church buildings we use.

**Details of any funds materially in deficit**

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	Nigel Gordon-Potts	Owen Morrell
<b>Full name(s)</b>	Nigel Mark Gordon-Potts	Owen Clive Morrell
<b>Position (eg Secretary, Chair, etc)</b>	Chair of trustees	Trustee
<b>Date</b>	06/04/2026	



Section A

Independent Examiner's Report

Report to the trustees

Goring Free Church

On accounts for the year ended

30 June 2025

Charity no  
(if any)

1173630

Set out on pages

1-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 any 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

M. Richardson

Date:

31 Mar 2026

Name:

Mark Richardson, ACA

Relevant professional qualification(s) or body (if any):

Address:

146 Overdown Road, Reading, RG31 6NS

**GORING FREE CHURCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

**REGISTERED CHARITY NO. 1173630**

# **GORING FREE CHURCH**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

### **CONTENTS**

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Statement of financial position	2
Notes to the financial statements	3
Independent examiner's report	10

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Income from:</b>				
Donations and legacies	71,202	19,025	90,227	100,168
Charitable activities	3,586	-	3,586	1,901
Interest	4,941	-	4,941	4,448
Other income	-	-	-	1,261
<b>Total income</b>	<b>79,729</b>	<b>19,025</b>	<b>98,754</b>	<b>107,778</b>
<b>Expenditure on:</b>				
Ministers and employees	52,918	2,000	54,918	51,523
Property	29,187	-	29,187	17,354
Children and youth	2,139	-	2,139	2,332
Mission grants	10,443	8,770	19,213	15,893
Depreciation	2,095	-	2,095	2,095
Other expenditure	7,395	9,050	16,445	16,515
<b>Total expenditure</b>	<b>104,177</b>	<b>19,820</b>	<b>123,997</b>	<b>105,712</b>
<b>Net income / (expenditure)</b>	<b>(24,448)</b>	<b>(795)</b>	<b>(25,243)</b>	<b>2,066</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>(24,448)</b>	<b>(795)</b>	<b>(25,243)</b>	<b>2,066</b>
<b>Reconciliation of funds</b>				
Total funds at 1 July 2024	<u>140,530</u>	<u>11,674</u>	<u>152,204</u>	<u>150,138</u>
<b>Total funds at 30 June 2025</b>	<b><u>116,082</u></b>	<b><u>10,879</u></b>	<b><u>126,961</u></b>	<b><u>152,204</u></b>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025 £	2024 £
<b>Non-Current Assets</b>			
Fixed Assets - Equipment	7	1,572	3,667
Investment – term deposit		44,147	-
		<u>45,719</u>	<u>3,667</u>
<b>Current assets</b>			
Debtors		5,675	21,430
Investment – term deposit		33,321	-
Cash		44,121	129,030
		<u>83,117</u>	<u>150,460</u>
<b>Current liabilities</b>			
Accruals		(1,875)	(1,923)
		<u>81,242</u>	<u>148,537</u>
<b>Net Current Assets</b>			
		<u>81,242</u>	<u>148,537</u>
<b>Total Net Assets</b>			
		<u><u>126,961</u></u>	<u><u>152,204</u></u>
<b>Represented by:</b>			
Unrestricted Funds		116,082	140,530
Restricted Funds		10,879	11,674
		<u>126,961</u>	<u>152,204</u>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared on a going concern basis and 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 2019) – (Charities SORP (FRS 102)) and the Charities Act 2011 and applicable regulations. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Unrestricted funds are the general 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 Managing Trustees are also unrestricted.

The accounts include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of other groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, when the amount can be quantified with reasonable accuracy and receipt is probable.

Legacies are recognised in the accounts when the money is receivable.

Income from donations and gifts arose from giving by church members and where applicable gift aid relief is recognised on an accruals basis at the same point as the original donation.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies (Continued)

#### 1.3 Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises. The Church's objects are the advancement of the Christian faith and other such charitable purposes. All grants and any expenditure are made in line with these objects and are charged to the Statement of Financial Activities in the year they are approved.

#### 1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Expenditure on assets costing less than £1,000 is written off in the year of purchase. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% straight line basis
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#### 1.6 Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies (Continued)

#### 1.7 Accumulated funds

Restricted funds are funds subject to specific trusts, which may be declared by their donors, or with the authority such as in a public appeal, or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are expendable at the discretion of the Managing Trustees in furtherance of particular aspects of the objects of the charity.

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations and Gifts	57,657	17,778	75,435	82,042
Gift Aid	13,545	1,247	14,792	18,126
	<u>71,202</u>	<u>19,025</u>	<u>90,227</u>	<u>100,168</u>

### 3 Grants Payable

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Grants to Institutions	9,343	5,474	14,817	9,040
Grants to Individuals	1,100	3,296	4,396	6,853
	<u>10,443</u>	<u>8,770</u>	<u>19,213</u>	<u>15,893</u>

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 4 Movement in Funds

	Balance at 30 June 2024	Incoming Resources £	Resources Expended £	Balance at 30 June 2025 £
Free Reserves	140,530	79,729	(104,177)	116,082
Restricted Funds	<u>11,674</u>	<u>19,025</u>	<u>(19,820)</u>	<u>10,879</u>
	<u>152,204</u>	<u>98,754</u>	<u>(129,997)</u>	<u>126,961</u>

	Balance at 30 June 2023	Incoming Resources £	Resources Expended £	Balance at 30 June 2024 £
Free Reserves	139,407	87,825	(86,702)	140,530
Restricted Funds	<u>10,731</u>	<u>19,953</u>	<u>(19,010)</u>	<u>11,674</u>
	<u>150,138</u>	<u>107,778</u>	<u>(105,712)</u>	<u>152,204</u>

Restricted funds consists of an Earmarked Gifts fund.

### 5 Managing Trustees

None of the Managing Trustees (or any persons connected with them) received any remuneration in return for their services as Trustees during the year. One Managing Trustee (2024: one) was also the Pastor of the Church and was remunerated for his services as agreed.

Remuneration is authorised under the Constitution in respect of the Pastor. He may receive reasonable remuneration for his work in the service of the Church notwithstanding that he is a Managing Trustee of the Church. The Pastor must be absent from the part of any meeting where the performance, remuneration or other terms and conditions of his engagement is discussed, and may not vote on any such matter.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 5 Managing Trustees (Continued)

Total remuneration (including pension contributions) paid to one Managing Trustee and their related parties in respect of their service to the church, as allowed for under the Constitution, was £50,704 (2024: £49,368).

None of the Trustees was paid or reimbursed for expenses relating to their services during the year (2024: nil). Trustees and employees alike are reimbursed for routine out-of-pocket expenses on behalf of the Church that are unrelated to their services.

### 6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Pastoral and ministry workers	<u>2</u>	<u>2</u>
<b>Employment costs</b>		
	2025 £	2024 £
Wages and salaries	41,709	40,731
Social security costs	116	157
Other pension costs	<u>10,328</u>	<u>9,985</u>
	<u>52,153</u>	<u>50,873</u>

There were no employees whose emoluments were £60,000 or more.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 7 Tangible Fixed Assets

	Furniture, fittings and equipment £
<b>Cost</b>	
At 1 July 2024	8,381
Additions	-
At 30 June 2025	<u>8,381</u>
<b>Depreciation</b>	
At 1 July 2024	4,714
Charge for the year	<u>2,095</u>
At 30 June 2025	<u>6,809</u>
<b>Net Book Value</b>	
At 30 June 2025	<u>1,572</u>
At 30 June 2024	<u>3,667</u>

### 8 Related party transactions

During the year earmarked gifts to Trustees and their related parties totalled £2,000 (2024: £2,500).

During the year the Church paid £600 to Trustees' related parties for bookkeeping services (2024: £600).

The aggregate donations received from Trustees and their related parties were £14,356 (2024: £11,168).

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 9 Prior Year Fund Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>Income from:</b>			
Donations and legacies	80,215	19,953	100,168
Charitable activities	1,901	-	1,901
Interest	4,448	-	4,448
Other income	1,261	-	1,261
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>87,825</b>	<b>19,953</b>	<b>107,778</b>
<b>Expenditure on:</b>			
Ministers and employees	49,023	2,500	51,523
Property	17,354	-	17,354
Children and youth	2,332	-	2,332
Mission grants	9,200	6,693	15,893
Depreciation	2,095	-	2,095
Other expenditure	6,698	9,817	16,515
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>86,702</b>	<b>19,010</b>	<b>105,712</b>
<b>Net income / (expenditure)</b>	<b>1,123</b>	<b>943</b>	<b>2,066</b>
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>1,123</b>	<b>943</b>	<b>2,066</b>
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Total funds at 1 July 2023	139,407	10,731	150,138
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**GORING FREE CHURCH CIO**

England & Wales - Charity number 1173630

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 1	Month July	Year 2023		Day 30	Month June	Year 2024

## Section A Reference and administration details

**Charity name** Goring Free Church CIO

**Other names charity is known by**

**Registered charity number (if any)** 1173630

**Charity's principal address**

High Street
Goring
Reading
<b>Postcode</b> RG8 9AT

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Matthew Cordle			
2	Henry Fay			
3	Nigel Gordon-Potts	Chair		
4	Owen Morrell			
5	Michael Ward			
6	Paul Weller		From 8 October 2023	
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <i>(eg. trust deed, constitution)</i>	Constitution
How the charity is constituted <i>(eg. trust, association, company)</i>	Charitable Incorporated Organisation
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected by membership

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
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**Summary of the objects of the charity set out in its governing document**

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These activities consisted of the following:

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- The support of both local and global mission partners
- The letting of our premises to other community groups

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

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Through the generosity of its members' financial support and their time and commitment, Goring Free Church has continued to run its various ministries and activities, with a good regular attendance at its Sunday services and the various groups it operates during the week.

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Also, we are pleased to have been able to maintain our support of other mission initiatives and partners.

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**Brief statement of the charity's policy on reserves**

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Unrestricted funds are held to provide financial stability for the continued operation of Goring Free Church and also to meet our possible commitments regarding the repair of the Church buildings we use.

**Details of any funds materially in deficit**

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	Nigel Gordon-Potts	Owen Morrell
<b>Full name(s)</b>	Nigel Mark Gordon-Potts	Owen Clive Morrell
<b>Position (eg Secretary, Chair, etc)</b>	Chair of trustees	Trustee

**Date** 01/04/2025



Section A

Independent Examiner's Report

Report to the trustees

Goring Free Church

On accounts for the year  
ended

30 June 2024

Charity no  
(if any)

1173630

Set out on pages

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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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

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- the accounts did 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 any 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

M. Richardson

Date:

24 Mar 2025

Name:

Mark Richardson, ACA

Relevant professional  
qualification(s) or body  
(if any):

Address:

9 Catherine Street, Reading, RG30 1DN

**GORING FREE CHURCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**REGISTERED CHARITY NO. 1173630**

# GORING FREE CHURCH

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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# GORING FREE CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Income from:</b>				
Donations and legacies	80,215	19,953	100,168	109,975
Charitable activities	1,901	-	1,901	1,744
Interest	4,448	-	4,448	2,737
Other income	1,261	-	1,261	545
<b>Total income</b>	<b>87,825</b>	<b>19,953</b>	<b>107,778</b>	<b>115,001</b>
<b>Expenditure on:</b>				
Ministers and employees	49,023	2,500	51,523	49,565
Property	17,354	-	17,354	21,603
Children and youth	2,332	-	2,332	2,481
Mission grants	9,200	6,693	15,893	17,224
Depreciation	2,095	-	2,095	2,095
Other expenditure	6,698	9,817	16,515	6,888
<b>Total expenditure</b>	<b>86,702</b>	<b>19,010</b>	<b>105,712</b>	<b>99,856</b>
<b>Net income / (expenditure)</b>	<b>1,123</b>	<b>943</b>	<b>2,066</b>	<b>15,145</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>1,123</b>	<b>943</b>	<b>2,066</b>	<b>15,145</b>
<b>Reconciliation of funds</b>				
Total funds at 1 July 2023	139,407	10,731	150,138	134,993
<b>Total funds at 30 June 2024</b>	<b>140,530</b>	<b>11,674</b>	<b>152,204</b>	<b>150,138</b>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Equipment	7	3,667	5,762
<b>Current assets</b>			
Debtors		21,430	25,594
Cash		129,030	120,652
		<u>150,460</u>	<u>146,246</u>
<b>Current liabilities</b>			
Accruals		(1,923)	(1,870)
		<u>148,537</u>	<u>144,376</u>
<b>Net Current Assets</b>			
		<u>148,537</u>	<u>144,376</u>
<b>Total Net Assets</b>		<u>152,204</u>	<u>150,138</u>
<b>Represented by:</b>			
Unrestricted Funds		140,530	139,407
Restricted Funds		11,674	10,731
		<u>152,204</u>	<u>150,138</u>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared on a going concern basis and 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 2019) – (Charities SORP (FRS 102)) and the Charities Act 2011 and applicable regulations. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Unrestricted funds are the general 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 Managing Trustees are also unrestricted.

The accounts include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of other groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, when the amount can be quantified with reasonable accuracy and receipt is probable.

Legacies are recognised in the accounts when the money is receivable.

Income from donations and gifts arose from giving by church members and where applicable gift aid relief is recognised on an accruals basis at the same point as the original donation.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 1 Accounting policies (Continued)

#### 1.3 Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises. The Church's objects are the advancement of the Christian faith and other such charitable purposes. All grants and any expenditure are made in line with these objects and are charged to the Statement of Financial Activities in the year they are approved.

#### 1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Expenditure on assets costing less than £1,000 is written off in the year of purchase. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% straight line basis
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#### 1.6 Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 1 Accounting policies (Continued)

#### 1.7 Accumulated funds

Restricted funds are funds subject to specific trusts, which may be declared by their donors, or with the authority such as in a public appeal, or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are expendable at the discretion of the Managing Trustees in furtherance of particular aspects of the objects of the charity.

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Donations and Gifts	64,469	17,573	82,042	89,105
Gift Aid	15,746	2,380	18,126	19,870
Legacies	-	-	-	1,000
	<u>80,215</u>	<u>19,953</u>	<u>100,168</u>	<u>109,975</u>

### 3 Grants Payable

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Grants to Institutions	7,450	1,590	9,040	10,944
Grants to Individuals	<u>1,750</u>	<u>5,103</u>	<u>6,853</u>	<u>6,280</u>
	<u>9,200</u>	<u>6,693</u>	<u>15,893</u>	<u>17,224</u>

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 4 Movement in Funds

	Balance at 30 June 2023	Incoming Resources £	Resources Expended £	Balance at 30 June 2024 £
Free Reserves	139,407	88,180	(86,702)	140,885
Restricted Funds	<u>10,731</u>	<u>19,598</u>	<u>(19,010)</u>	<u>11,319</u>
	<u><u>150,138</u></u>	<u><u>107,778</u></u>	<u><u>(105,712)</u></u>	<u><u>152,204</u></u>

	Balance at 30 June 2022	Incoming Resources £	Resources Expended £	Balance at 30 June 2023 £
Free Reserves	133,242	93,697	(87,532)	139,407
Restricted Funds	<u>1,751</u>	<u>21,304</u>	<u>(12,324)</u>	<u>10,731</u>
	<u><u>134,993</u></u>	<u><u>115,001</u></u>	<u><u>(99,856)</u></u>	<u><u>150,138</u></u>

Restricted funds consists of an Earmarked Gifts fund.

### 5 Managing Trustees

None of the Managing Trustees (or any persons connected with them) received any remuneration in return for their services as Trustees during the year. One Managing Trustee (2023: one) was also the Pastor of the Church and was remunerated for his services as agreed.

Remuneration is authorised under the Constitution in respect of the Pastor. He may receive reasonable remuneration for his work in the service of the Church notwithstanding that he is a Managing Trustee of the Church. The Pastor must be absent from the part of any meeting where the performance, remuneration or other terms and conditions of his engagement is discussed, and may not vote on any such matter.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 5 Managing Trustees (Continued)

Total remuneration (including pension contributions) paid to one Managing Trustee and their related parties in respect of their service to the church, as allowed for under the Constitution, was £49,368 (2023: £45,577).

None of the Trustees was paid or reimbursed for expenses relating to their services during the year (2022: nil). Trustees and employees alike are reimbursed for routine out-of-pocket expenses on behalf of the Church that are unrelated to their services.

### 6 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Pastoral and ministry workers	<u>2</u>	<u>2</u>
<b>Employment costs</b>		
	2024	2023
	£	£
Wages and salaries	40,731	39,671
Social security costs	157	96
Other pension costs	<u>9,985</u>	<u>7,742</u>
	<u>50,873</u>	<u>47,509</u>

There were no employees whose emoluments were £60,000 or more.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 7 Tangible Fixed Assets

	Furniture, fittings and equipment £
<b>Cost</b>	
At 1 July 2023	8,381
Additions	-
At 30 June 2024	<u>8,381</u>
<b>Depreciation</b>	
At 1 July 2023	2,619
Charge for the year	2,095
At 30 June 2024	<u>4,714</u>
<b>Net Book Value</b>	
At 30 June 2024	<u>3,667</u>
At 30 June 2023	<u>5,762</u>

### 8 Related party transactions

During the year earmarked gifts to Trustees and their related parties totalled £2,500 (2023: £2,500).

During the year the Church paid £600 to Trustees' related parties for bookkeeping services (2023: £600).

The aggregate donations received from Trustees and their related parties were £11,168 (2023: £11,945).

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 9 Prior Year Fund Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total £
<b>Income from:</b>			
Donations and legacies	88,671	21,304	109,975
Charitable activities	1,744	-	1,744
Interest	2,737	-	2,737
Other income	545	-	545
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>93,697</b>	<b>21,304</b>	<b>115,001</b>
<b>Expenditure on:</b>			
Ministers and employees	47,065	2,500	49,565
Property	20,103	1,500	21,603
Children and youth	2,481	-	2,481
Mission grants	8,900	8,324	17,224
Depreciation	2,095	-	2,095
Other expenditure	6,888	-	6,888
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>87,532</b>	<b>12,324</b>	<b>99,856</b>
<b>Net income / (expenditure)</b>	<b>6,165</b>	<b>8,980</b>	<b>15,145</b>
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>6,165</b>	<b>8,980</b>	<b>15,145</b>
<b>Reconciliation of funds</b>			
Total funds at 1 July 2022	133,242	1,751	134,993
	<hr/>	<hr/>	<hr/>
<b>Total funds at 30 June 2023</b>	<b>139,407</b>	<b>10,731</b>	<b>150,138</b>
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**GORING FREE CHURCH CIO**

England & Wales - Charity number 1173630

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 1	Month July	Year 2022		Day 30	Month June	Year 2023

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

High Street	
Goring	
Reading	
Postcode	RG8 9AT

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Matthew Cordle			
2	Henry Fay			
3	Nigel Gordon-Potts	Chair		
4	Owen Morrell			
5	Michael Ward			
6	Paul Weller		From 8 October 2023	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by membership

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The objects of the CIO for the public benefit are to advance the Christian faith in accordance with its Statement of Beliefs in Goring, Oxfordshire and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

When planning its activities for the year the trustees gave consideration to the Charity Commission's guidance on public benefit.

These activities consisted of the following:

- The provision of acts of corporate worship
- Various activities for preschool, primary, and secondary school age children
- Groups and classes for all ages to learn more about the Christian faith
- A weekly meeting place for anyone within the community to socialise with others over light refreshments
- The support of both local and global mission partners
- The letting of our premises to other community groups

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

Through the generosity of its members' financial support and their time and commitment, Goring Free Church has continued to run its various ministries and activities, with a good regular attendance at its Sunday services and the various groups it operates during the week.

Our premises are in use most days of the week either for our own activities or those of other community groups.

Also, we are pleased to have been able to maintain our support of other mission initiatives and partners.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

Restricted funds are held in reserve until they are due to be expended on the specific items for which they were given.

Unrestricted funds are held to provide financial stability for the continued operation of Goring Free Church and also to meet our possible commitments regarding the repair of the Church buildings we use.

**Details of any funds materially in deficit**

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	Nigel Gordon-Potts	Owen Morrell
<b>Full name(s)</b>	Nigel Mark Gordon-Potts	Owen Clive Morrell
<b>Position (eg Secretary, Chair, etc)</b>	Chair of trustees	Trustee
<b>Date</b>	22/04/2024	

**GORING FREE CHURCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

**REGISTERED CHARITY NO. 1173630**

# GORING FREE CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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# GORING FREE CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Income from:</b>				
Donations and legacies	88,671	21,304	109,975	103,233
Charitable activities	1,744	-	1,744	2,527
Interest	2,737	-	2,737	1,129
Other income	545	-	545	210
<b>Total income</b>	<b>93,697</b>	<b>21,304</b>	<b>115,001</b>	<b>107,099</b>
<b>Expenditure on:</b>				
Ministers and employees	47,065	2,500	49,565	48,140
Property	20,103	1,500	21,603	27,335
Children and youth	2,481	-	2,481	1,937
Mission grants	8,900	8,324	17,224	26,277
Depreciation	2,095	-	2,095	524
Other expenditure	6,888	-	6,888	6,186
<b>Total expenditure</b>	<b>87,532</b>	<b>12,324</b>	<b>99,856</b>	<b>110,399</b>
<b>Net income / (expenditure)</b>	<b>6,165</b>	<b>8,980</b>	<b>15,145</b>	<b>(3,300)</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>6,165</b>	<b>8,980</b>	<b>15,145</b>	<b>(3,300)</b>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Equipment	7	5,762	7,857
<b>Current assets</b>			
Debtors		25,594	9,987
Cash		<u>120,652</u>	<u>118,939</u>
		146,246	128,926
<b>Current liabilities</b>			
Accruals		<u>(1,870)</u>	<u>(1,790)</u>
<b>Net Current Assets</b>		<u>144,376</u>	<u>127,136</u>
<b>Total Net Assets</b>		<u><u>150,138</u></u>	<u><u>134,993</u></u>
<b>Represented by:</b>			
Unrestricted Funds		139,407	133,242
Restricted Funds		<u>10,731</u>	<u>1,751</u>
		<u><u>150,138</u></u>	<u><u>134,993</u></u>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared on a going concern basis and 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 2019) – (Charities SORP (FRS 102)) and the Charities Act 2011 and applicable regulations. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Unrestricted funds are the general 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 Managing Trustees are also unrestricted.

The accounts include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of other groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, when the amount can be quantified with reasonable accuracy and receipt is probable.

Legacies are recognised in the accounts when the money is receivable.

Income from donations and gifts arose from giving by church members and where applicable gift aid relief is recognised on an accruals basis at the same point as the original donation.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 1 Accounting policies (Continued)

#### 1.3 Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises. The Church's objects are the advancement of the Christian faith and other such charitable purposes. All grants and any expenditure are made in line with these objects and are charged to the Statement of Financial Activities in the year they are approved.

#### 1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Expenditure on assets costing less than £1,000 is written off in the year of purchase. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% straight line basis
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#### 1.6 Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 1 Accounting policies (Continued)

#### 1.7 Accumulated funds

Restricted funds are funds subject to specific trusts, which may be declared by their donors, or with the authority such as in a public appeal, or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are expendable at the discretion of the Managing Trustees in furtherance of particular aspects of the objects of the charity.

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations and Gifts	70,800	18,305	89,105	85,242
Gift Aid	16,871	2,999	19,870	16,991
Legacies	1,000	-	1,000	1,000
	<u>88,671</u>	<u>21,304</u>	<u>109,975</u>	<u>103,233</u>

### 3 Grants Payable

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Grants to Institutions	6,900	4,044	10,944	11,861
Grants to Individuals	2,000	4,280	6,280	14,416
	<u>8,900</u>	<u>8,324</u>	<u>17,224</u>	<u>26,277</u>

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 4 Movement in Funds

	Balance at 30 June 2022	Incoming Resources £	Resources Expended £	Balance at 30 June 2023 £
Free Reserves	133,242	93,697	(87,532)	139,407
Restricted Funds	<u>1,751</u>	<u>21,304</u>	<u>(12,324)</u>	<u>10,731</u>
	<u>134,993</u>	<u>115,001</u>	<u>(99,856)</u>	<u>150,138</u>

	Balance at 30 June 2021	Incoming Resources £	Resources Expended £	Balance at 30 June 2022 £
Free Reserves	137,708	84,951	(89,417)	133,242
Restricted Funds	<u>585</u>	<u>22,148</u>	<u>(20,982)</u>	<u>1,751</u>
	<u>138,293</u>	<u>107,099</u>	<u>(110,399)</u>	<u>134,993</u>

### 5 Managing Trustees

None of the Managing Trustees (or any persons connected with them) received any remuneration in return for their services as Trustees during the year. One Managing Trustee (2022: one) was also the Pastor of the Church and was remunerated for his services as agreed.

Remuneration is authorised under the Constitution in respect of the Pastor. He may receive reasonable remuneration for his work in the service of the Church notwithstanding that he is a Managing Trustee of the Church. The Pastor must be absent from the part of any meeting where the performance, remuneration or other terms and conditions of his engagement is discussed, and may not vote on any such matter.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 5 Managing Trustees (Continued)

Total remuneration (including pension contributions) paid to one Managing Trustee and their related parties in respect of their service to the church, as allowed for under the Constitution, was £45,577 (2022: £44,182).

None of the Trustees was paid or reimbursed for expenses relating to their services during the year (2022: nil). Trustees and employees alike are reimbursed for routine out-of-pocket expenses on behalf of the Church that are unrelated to their services.

### 6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Pastoral and ministry workers	<u>2</u>	<u>2</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	39,671	35,926
Social security costs	96	96
Other pension costs	<u>7,742</u>	<u>9,810</u>
	<u>47,509</u>	<u>45,832</u>

There were no employees whose emoluments were £60,000 or more.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 7 Tangible Fixed Assets

	Furniture, fittings and equipment £
<b>Cost</b>	
At 1 July 2022	8,381
Additions	-
At 30 June 2023	<u>8,381</u>
<b>Depreciation</b>	
At 1 July 2022	524
Charge for the year	2,095
At 30 June 2023	<u>2,619</u>
<b>Net Book Value</b>	
At 30 June 2023	<u>5,762</u>
At 30 June 2022	<u>7,857</u>

### 8 Related party transactions

During the year earmarked gifts to Trustees and their related parties totalled £2,500 (2022: £3,000).

During the year the Church paid £600 to Trustees' related parties for bookkeeping services (2022: £600).

The aggregate donations received from Trustees and their related parties were £11,945 (2022: £11,670).

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 9 Prior Year Fund Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>Income from:</b>			
Donations and legacies	81,085	22,148	103,233
Charitable activities	2,527	-	2,527
Interest	1,129	-	1,129
Other income	210	-	210
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>84,951</b>	<b>22,148</b>	<b>107,099</b>
<b>Expenditure on:</b>			
Ministers and employees	45,140	3,000	48,140
Property	27,335	-	27,335
Children and youth	1,632	305	1,937
Mission grants	8,600	17,677	26,277
Depreciation	524	-	524
Other expenditure	6,186	-	6,186
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>89,417</b>	<b>20,982</b>	<b>110,399</b>
<b>Net income / (expenditure)</b>	<b>(4,466)</b>	<b>1,166</b>	<b>(3,300)</b>
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>(4,466)</b>	<b>1,166</b>	<b>(3,300)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Goring Free Church

**On accounts for the year ended**

30 June 2023

**Charity no  
(if any)**

1173630

**Set out on pages**

1-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022

**Responsibilities and basis of report**

As the charity's trustees, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 any 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

**Signed:**

*M. Richardson*

**Date:**

02 October 2023

**Name:**

Mark Richardson

**Relevant professional qualification(s) or body (if any):**

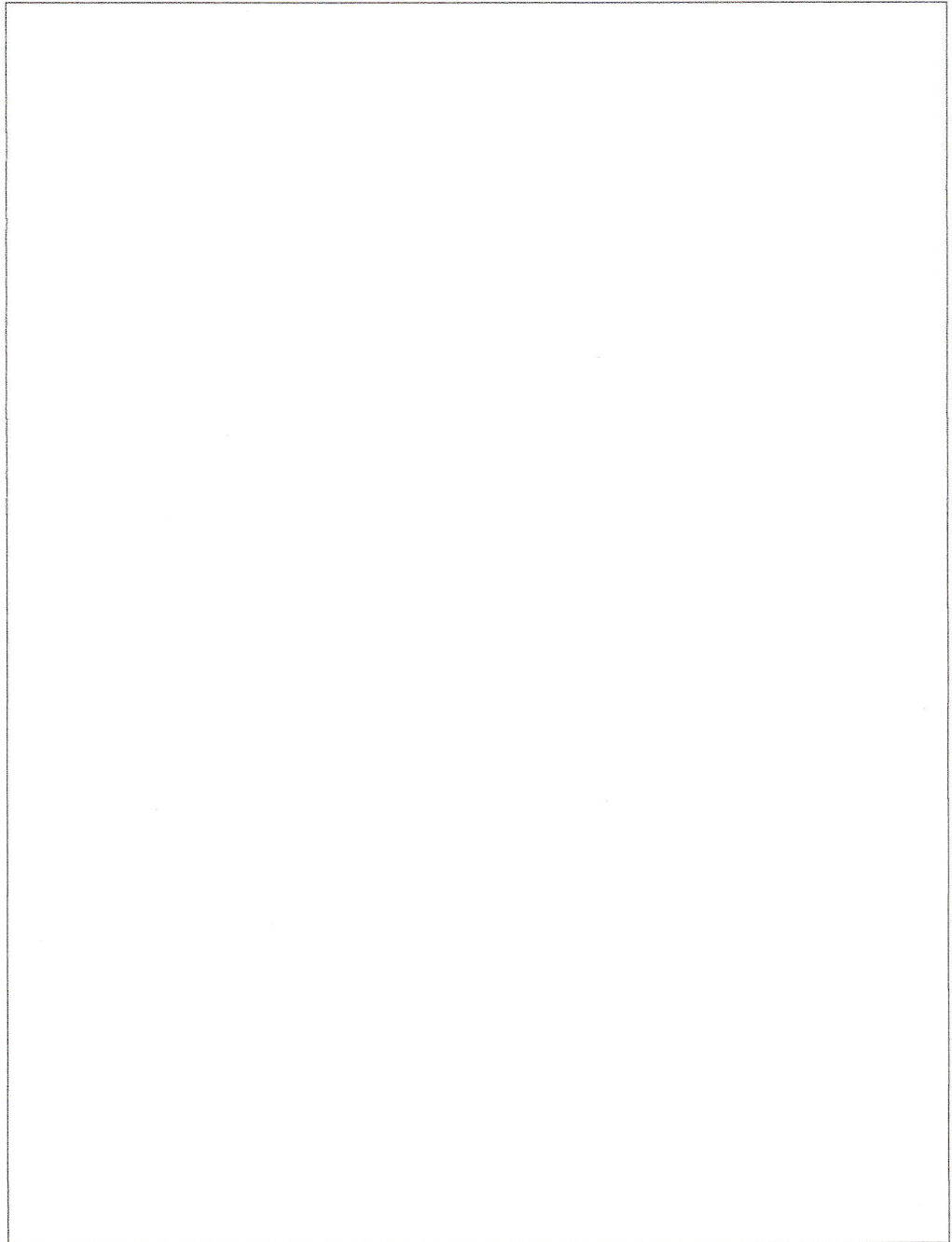
ACA

**Address:**

9 Catherine Street, Reading, RG30 1DN

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



**GORING FREE CHURCH CIO**

England & Wales - Charity number 1173630

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# Accounts

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# Trustees' Annual Report for the period

	Period start date			Period end date			
<b>From</b>	1	July	2021	<b>To</b>	30	June	2022

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

High Street
Goring
Reading
<b>Postcode</b> <input type="text" value="RG8 9AT"/>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Matthew Cordle			
2	Henry Fay			
3	Nigel Gordon-Potts	Chair		
4	Owen Morrell			
5	Michael Ward			
6				
7				
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18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by membership

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The objects of the CIO for the public benefit are to advance the Christian faith in accordance with its Statement of Beliefs in Goring, Oxfordshire and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

When planning its activities for the year the trustees gave consideration to the Charity Commission's guidance on public benefit.

These activities consisted of the following:

- The provision of acts of corporate worship
- Various activities for preschool, primary, and secondary school age children
- Groups and classes for all ages to learn more about the Christian faith
- A weekly meeting place for anyone within the community to socialise with others over light refreshments
- The support of both local and global mission partners
- The letting of our premises to other community groups

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

Through the generosity of its members' financial support and their time and commitment, Goring Free Church has continued to run its various ministries and activities, with a good regular attendance at its Sunday services and the various groups it operates during the week.

Our premises are in use most days of the week either for our own activities or those of other community groups.

Also, we are pleased to have been able to maintain our support of other mission initiatives and partners.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

Restricted funds are held in reserve until they are due to be expended on the specific items for which they were given.  
Unrestricted funds are held to provide financial stability for the continued operation of Goring Free Church and also to meet our possible commitments regarding the repair of the Church buildings we use.

### Details of any funds materially in deficit

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

<b>Signature(s)</b>	Nigel Gordon-Potts	Owen Morrell
<b>Full name(s)</b>	Nigel Mark Gordon-Potts	Owen Clive Morrell
<b>Position (eg Secretary, Chair, etc)</b>	Chair	Trustee

**Date** 12/03/2023

**GORING FREE CHURCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**REGISTERED CHARITY NO. 1173630**

# **GORING FREE CHURCH**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

### **CONTENTS**

	<b>Page no.</b>
Statement of financial activities	1
Statement of financial position	2
Notes to the financial statements	3
Independent examiner's report	10

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Income from:</b>				
Donations and legacies	81,085	22,148	103,233	94,970
Charitable activities	2,527	-	2,527	-
Interest	1,129	-	1,129	1,321
Other income	210	-	210	2,073
<b>Total income</b>	<b>84,951</b>	<b>22,148</b>	<b>107,099</b>	<b>98,364</b>
<b>Expenditure on:</b>				
Ministers and employees	45,140	3,000	48,140	42,234
Property	27,335	-	27,335	10,269
Children and youth	1,632	305	1,937	1,701
Mission grants	8,600	17,677	26,277	18,828
Depreciation	524	-	524	-
Other expenditure	6,186	-	6,186	3,045
<b>Total expenditure</b>	<b>89,417</b>	<b>20,982</b>	<b>110,399</b>	<b>76,077</b>
<b>Net income / (expenditure)</b>	<b>(4,466)</b>	<b>1,166</b>	<b>(3,300)</b>	<b>22,287</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>(4,466)</b>	<b>1,166</b>	<b>(3,300)</b>	<b>22,287</b>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Equipment	7	7,857	-
<b>Current assets</b>			
Debtors		9,987	6,565
Cash		<u>118,939</u>	<u>133,332</u>
		128,926	139,897
<b>Current liabilities</b>			
Accruals		<u>(1,790)</u>	<u>(1,604)</u>
<b>Net Current Assets</b>		<u>127,136</u>	<u>138,293</u>
<b>Total Net Assets</b>		<u><u>134,993</u></u>	<u><u>138,293</u></u>
<b>Represented by:</b>			
Unrestricted Funds		133,242	137,708
Restricted Funds		1,751	585
		<u>134,993</u>	<u>138,293</u>

The notes on pages 3 to 9 form part of these financial statements.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared on a going concern basis and 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 2019) – (Charities SORP (FRS 102)) and the Charities Act 2011 and applicable regulations. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Unrestricted funds are the general 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 Managing Trustees are also unrestricted.

The accounts include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of other groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, when the amount can be quantified with reasonable accuracy and receipt is probable.

Legacies are recognised in the accounts when the money is receivable.

Income from donations and gifts arose from giving by church members and where applicable gift aid relief is recognised on an accruals basis at the same point as the original donation.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 1 Accounting policies (Continued)

#### 1.3 Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises. The Church's objects are the advancement of the Christian faith and other such charitable purposes. All grants and any expenditure are made in line with these objects and are charged to the Statement of Financial Activities in the year they are approved.

#### 1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Expenditure on assets costing less than £1,000 is written off in the year of purchase. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% straight line basis
--------------------------------	-------------------------

#### 1.6 Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 1 Accounting policies (Continued)

#### 1.7 Accumulated funds

Restricted funds are funds subject to specific trusts, which may be declared by their donors, or with the authority such as in a public appeal, or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are expendable at the discretion of the Managing Trustees in furtherance of particular aspects of the objects of the charity.

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Donations and Gifts	64,823	20,419	85,242	78,038
Gift Aid	15,262	1,729	16,991	16,932
Legacies	1,000	-	1,000	-
	<u>81,085</u>	<u>22,148</u>	<u>103,233</u>	<u>94,970</u>

### 3 Grants Payable

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Grants to Institutions	7,100	4,761	11,861	13,378
Grants to Individuals	1,500	12,916	14,416	5,450
	<u>8,600</u>	<u>17,677</u>	<u>26,277</u>	<u>18,828</u>

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 4 Movement in Funds

	Balance at 30 June 2021	Incoming Resources £	Resources Expended £	Balance at 30 June 2022 £
Free Reserves	137,708	84,951	(89,417)	133,242
Restricted Funds	585	22,148	(20,982)	1,751
	<u>138,293</u>	<u>107,099</u>	<u>(110,399)</u>	<u>134,993</u>

	Balance at 30 June 2020	Incoming Resources £	Resources Expended £	Balance at 30 June 2021 £
Free Reserves	115,040	90,720	(68,052)	137,708
Restricted Funds	966	7,644	(8,025)	585
	<u>116,006</u>	<u>98,364</u>	<u>(76,077)</u>	<u>138,293</u>

### 5 Managing Trustees

None of the Managing Trustees (or any persons connected with them) received any remuneration in return for their services as Trustees during the year. One Managing Trustee (2021: one) was also the Pastor of the Church and was remunerated for his services as agreed.

Remuneration is authorised under the Constitution in respect of the Pastor. He may receive reasonable remuneration for his work in the service of the Church notwithstanding that he is a Managing Trustee of the Church. The Pastor must be absent from the part of any meeting where the performance, remuneration or other terms and conditions of his engagement is discussed, and may not vote on any such matter.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 5 Managing Trustees (Continued)

Total remuneration (including pension contributions) paid to one Managing Trustee and their related parties in respect of their service to the church, as allowed for under the Constitution, was £44,182 (2021: £40,054).

None of the Trustees was paid or reimbursed for expenses relating to their services during the year (2021: nil). Trustees and employees alike are reimbursed for routine out-of-pocket expenses on behalf of the Church that are unrelated to their services.

### 6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Pastoral and ministry workers	<u>2</u>	<u>2</u>
<b>Employment costs</b>		
	2022	2021
	£	£
Wages and salaries	35,926	34,942
Social security costs	96	92
Other pension costs	<u>9,810</u>	<u>6,502</u>
	<u>45,832</u>	<u>41,536</u>

There were no employees whose emoluments were £60,000 or more.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 7 Tangible Fixed Assets

	Furniture, fittings and equipment £
<b>Cost</b>	
At 1 July 2021	-
Additions	8,381
At 30 June 2022	<u>8,381</u>
<b>Depreciation</b>	
At 1 July 2021	-
Charge for the year	524
At 30 June 2022	<u>524</u>
<b>Net Book Value</b>	
At 30 June 2022	<u>7,857</u>
At 30 June 2021	<u>-</u>

### 8 Related party transactions

During the year earmarked gifts to Trustees and their related parties totalled £nil (2021: £nil).

During the year the Church paid £600 to Trustees' related parties for bookkeeping services (2021: £600).

The aggregate donations received from Trustees and their related parties were £11,670 (2021: £10,880).

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 9 Prior Year Fund Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2021 Total £
<b>Income from:</b>			
Donations and legacies	87,326	7,644	94,970
Charitable activities	-	-	-
Interest	1,321	-	1,321
Other income	2,073	-	2,073
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>90,720</b>	<b>7,644</b>	<b>98,364</b>
<b>Expenditure on:</b>			
Ministers and employees	42,234	-	42,234
Property	10,269	-	10,269
Children and youth	1,098	603	1,701
Mission grants	11,594	7,234	18,828
Other expenditure	2,857	188	3,045
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>68,052</b>	<b>8,025</b>	<b>76,077</b>
<b>Net income / (expenditure)</b>	<b>22,668</b>	<b>(381)</b>	<b>22,287</b>
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>22,668</b>	<b>(381)</b>	<b>22,287</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Goring Free Church

**On accounts for the year  
ended**

30 June 2022

**Charity no  
(if any)**

1173630

**Set out on pages**

1 to 9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 June 2022.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

M. Richardson

**Date:**

04 October 2022

**Name:**

Mark Richardson

**Relevant professional  
qualification(s) or body  
(if any):**

ACA

**Address:**

46 Edinburgh Road

Reading

RG30 2UB

**GORING FREE CHURCH CIO**

England & Wales - Charity number 1173630

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			Period end date		
	1	July	2020	To	30	June

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

High Street,	
Goring	
Reading	
Postcode	RG8 9AT

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Matthew Cordle			
2	Henry Fay			
3	Nigel Gordon-Potts	Chair		
4	Owen Morrell			
5	Michael Ward			
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by membership

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The objects of the CIO for the public benefit are to advance the Christian faith in accordance with its Statement of Beliefs in Goring, Oxfordshire and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

When planning its activities for the year the trustees gave consideration to the Charity Commission's guidance on public benefit.

These activities consisted of the following:

- The provision of acts of corporate worship
- Various activities for preschool, primary, and secondary school age children
- Groups and classes for all ages to learn more about the Christian faith
- A weekly meeting place for anyone within the community to socialise with others over light refreshments
- The support of both local and global mission partners
- The letting of our premises to other community groups

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

#### **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

From July until September 2020, services were held online and members supported each other remotely. The Church then opened until we were forced to close again in November according to Covid-19 regulations. We re-opened for December but had to close again from January until March 2021. Services were held online throughout the whole period and there was good regular attendance even when services were also being held in the church.

Through the generosity of its members' financial support and their time and commitment, Goring Free Church continued to run its various ministries online and to support those who would normally have attended the groups. We were not able to use our premises but did our best to keep in touch with members of all the various groups who would have met on most days of the week either for our own activities or for those of other community groups.

Also, we are pleased to have been able to maintain our support of other mission initiatives and partners.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

Restricted funds are held in reserve until they are due to be expended on the specific items for which they were given.  
 Unrestricted funds are held to provide financial stability for the continued operation of Goring Free Church and also to meet our possible commitments regarding the repair of the Church buildings we use.

**Details of any funds materially in deficit**

None

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	Nigel Gordon-Potts	Owen Morrell
<b>Full name(s)</b>	Nigel Mark Gordon-Potts	Owen Clive Morrell
<b>Position (eg Secretary, Chair, etc)</b>	Chair	Trustee

**Date** 17/11/2021

**GORING FREE CHURCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**REGISTERED CHARITY NO. 1173630**

# **GORING FREE CHURCH**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

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# GORING FREE CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Income from:</b>				
Donations and legacies	87,326	7,644	94,970	90,682
Charitable activities	-	-	-	3,907
Interest	1,321	-	1,321	1,240
Other income	2,073	-	2,073	-
<b>Total income</b>	<b>90,720</b>	<b>7,644</b>	<b>98,364</b>	<b>95,829</b>
<b>Expenditure on:</b>				
Ministers and employees	42,234	-	42,234	47,825
Property	10,269	-	10,269	17,278
Children and youth	1,098	603	1,701	1,762
Mission grants	11,594	7,234	18,828	19,435
Equipment	-	188	188	558
Other expenditure	2,857	-	2,857	3,217
<b>Total expenditure</b>	<b>68,052</b>	<b>8,025</b>	<b>76,077</b>	<b>90,075</b>
<b>Net income / (expenditure)</b>	<b>22,668</b>	<b>(381)</b>	<b>22,287</b>	<b>5,754</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>22,668</b>	<b>(381)</b>	<b>22,287</b>	<b>5,754</b>

The notes on pages 3 to 8 form part of these financial statements.

# GORING FREE CHURCH

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2021 £	2020 £
<b>Current assets</b>		
Debtors	6,565	4,124
Cash	<u>133,332</u>	<u>113,085</u>
	139,897	117,209
<b>Current liabilities</b>		
Accruals	<u>(1,604)</u>	<u>(1,203)</u>
<b>Net Current Assets</b>	<u>138,293</u>	<u>116,006</u>
<b>Total Net Assets</b>	<u><u>138,293</u></u>	<u><u>116,006</u></u>
<b>Represented by:</b>		
Unrestricted Funds	137,708	115,040
Restricted Funds	585	966
	<u>138,293</u>	<u>116,006</u>

The notes on pages 3 to 8 form part of these financial statements.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared on a going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Unrestricted funds are the general 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 Managing Trustees are also unrestricted.

The accounts include all transactions, assets and liabilities for which the Church is responsible in law. They do not include the accounts of other groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, when the amount can be quantified with reasonable accuracy and receipt is probable.

Legacies are recognised in the accounts when the money is receivable.

Income from donations and gifts arose from giving by church members and where applicable gift aid relief is recognised on an accruals basis at the same point as the original donation.

#### 1.3 Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises.

The Church's objects are the advancement of the Christian faith and other such charitable purposes. All grants and any expenditure are made in line with these objects and are charged to the Statement of Financial Activities in the year they are approved.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies (Continued)

#### 1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.5 Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.6 Accumulated funds

Restricted funds are funds subject to specific trusts, which may be declared by their donors, or with the authority such as in a public appeal, or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are expendable at the discretion of the Managing Trustees in furtherance of particular aspects of the objects of the charity.

### 2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Donations and Gifts	71,211	6,827	78,038	73,192
Gift Aid	16,115	817	16,932	17,490
Legacies	-	-	-	-
	<u>87,326</u>	<u>7,644</u>	<u>94,970</u>	<u>90,682</u>

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 3 Grants Payable

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Grants to Institutions	9,094	4,284	13,378	11,860
Grants to Individuals	<u>2,500</u>	<u>2,950</u>	<u>5,450</u>	<u>7,575</u>
	<u>11,594</u>	<u>7,234</u>	<u>18,828</u>	<u>19,435</u>

### 4 Movement in Funds

	Balance at 30 June 2020 £	Incoming Resources £	Resources Expended £	Balance at 30 June 2021 £
Free Reserves	115,040	90,720	(68,052)	137,708
Restricted Funds	<u>966</u>	<u>7,644</u>	<u>(8,025)</u>	<u>585</u>
	<u>116,006</u>	<u>98,364</u>	<u>(76,077)</u>	<u>138,293</u>

	Balance at 30 June 2019 £	Incoming Resources £	Resources Expended £	Balance at 30 June 2020 £
Free Reserves	108,709	78,271	(71,940)	115,040
Restricted Funds	<u>1,543</u>	<u>17,558</u>	<u>(18,135)</u>	<u>966</u>
	<u>110,252</u>	<u>95,829</u>	<u>(90,075)</u>	<u>116,006</u>

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 5 Managing Trustees

None of the Managing Trustees (or any persons connected with them) received any remuneration in return for their services as Trustees during the year. One Managing Trustee (2020: one) was also the Pastor of the Church and was remunerated for his services as agreed.

Remuneration is authorised under the Constitution in respect of the Pastor. He may receive reasonable remuneration for his work in the service of the Church notwithstanding that he is a Managing Trustee of the Church. The Pastor must be absent from the part of any meeting where the performance, remuneration or other terms and conditions of his engagement is discussed, and may not vote on any such matter.

Total remuneration (including pension contributions) paid to one Managing Trustee and their related parties in respect of their service to the church, as allowed for under the Constitution, was £40,054 (2020: £44,348).

None of the Trustees was paid or reimbursed for expenses relating to their services during the year (2020: nil). Trustees and employees alike are reimbursed for routine out-of-pocket expenses on behalf of the Church that are unrelated to their services.

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Pastoral and ministry workers	<u>2</u>	<u>2</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	34,942	33,667
Social security costs	92	98
Other pension costs	<u>6,502</u>	<u>12,005</u>
	<u>41,536</u>	<u>45,770</u>

There were no employees whose emoluments were £60,000 or more.

### 7 Related party transactions

During the year earmarked gifts to trustees and their related parties totalled £nil (2020: £5,000).

The aggregate donations received from Trustees and their related parties were £10,880 (2020: £11,482).

# GORING FREE CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 8 Prior Year Fund Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2020 Total £
<b>Income from:</b>			
Donations and legacies	73,124	17,558	90,682
Charitable activities	3,907	-	3,907
Interest	1,240	-	1,240
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>78,271</b>	<b>17,558</b>	<b>95,829</b>
<b>Expenditure on:</b>			
Ministers and employees	42,825	5,000	47,825
Property	17,278	-	17,278
Children and youth	-	1,762	1,762
Mission grants	8,620	10,815	19,435
Equipment	-	558	558
Other expenditure	3,217	-	3,217
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>71,940</b>	<b>18,135</b>	<b>90,075</b>
<b>Net income / (expenditure)</b>	<b>6,331</b>	<b>(577)</b>	<b>5,754</b>
Transfers between funds	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>6,331</b>	<b>(577)</b>	<b>5,754</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Goring Free Church

**On accounts for the year  
ended**

30 June 2021

**Charity no  
(if any)**

1173630

**Set out on pages**

1 to 8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 June 2021.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

M. Richardson

**Date:**

08 October 2021

**Name:**

Mark Richardson

**Relevant professional  
qualification(s) or body  
(if any):**

ACA

**Address:**

46 Edinburgh Road

Reading

RG30 2UB

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

