



# Trustees' Annual Report for the period

Period start date

Period end date

From

Day  
1Month  
JulyYear  
2022

To

Day  
30Month  
JuneYear  
2023

## 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

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				
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16				
17				
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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  
(eg. trust deed, constitution)

Constitution

How the charity is constituted  
(eg. trust, association, company)

Charitable Incorporated Organisation

Trustee selection methods  
(eg. appointed by, elected by)

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.



**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)**

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

**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

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

Date 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		120,652	118,939
		<u>146,246</u>	<u>128,926</u>
<b>Current liabilities</b>			
Accruals		(1,870)	(1,790)
		<u>144,376</u>	<u>127,136</u>
<b>Net Current Assets</b>			
		<u>150,138</u>	<u>134,993</u>
<b>Represented by:</b>			
Unrestricted Funds		139,407	133,242
Restricted Funds		10,731	1,751
		<u>150,138</u>	<u>134,993</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	<u>2,095</u>
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
<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
<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	-	-	-
<b>Net movement in funds</b>	<b>(4,466)</b>	<b>1,166</b>	<b>(3,300)</b>





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.