

**Registered Charity No: 1174300**

**GLENDALE CHURCH**

(CHARITABLE INCORPORATED ORGANISATION)

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)

**CONTENTS**

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	<b>PAGE NO.</b>
<b>Legal &amp; Administrative Information</b>	3
<b>Trustees' Report</b>	4-5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8-14
<b>Independent Examiner's Report to the Trustees</b>	15

## GLENDALE CHURCH

(CHARITABLE INCORPORATED ORGANISATION)

### LEGAL & ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	1174300
<b>DATE OF REGISTRATION</b>	17 <sup>th</sup> August 2017
<b>START OF FINANCIAL YEAR</b>	1 <sup>st</sup> January 2020
<b>END OF FINANCIAL YEAR</b>	31 <sup>st</sup> December 2020
<b>TRUSTEES AT 31<sup>st</sup> DECEMBER 2020</b>	Neil Atherton Adrian Dunn Amy Gregory Andrew How Owen Joyce Gordon Patterson (Chair) Clifford Reeve
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation (CIO)
<b>GOVERNING INSTRUMENT</b>	CIO – Association Registered 17 <sup>th</sup> August 2017
<b>OBJECTS</b>  To advance the Christian Faith, thus glorifying God and advance his Kingdom by means of public worship, bible teaching, prayer, fellowship, partaking of the Lord's Supper and evangelism. The Church also desires to serve the local community in various ways with Youth and Children's work and donates to various appropriate organisations.	
<b>CORRESPONDENCE ADDRESS</b>	Wayside Hamstead Marshall Newbury Berkshire RG20 0HN
<b>BANKERS</b>	Royal Bank of Scotland Hornchurch Branch PO Box 4153 Hornchurch Essex RM12 4PS
<b>INDEPENDENT EXAMINER</b>	Simon Green Ash Lodge Broad Lane Upper Bucklebury Berkshire RG7 6QJ

# **GLENDALE CHURCH**

(CHARITABLE INCORPORATED ORGANISATION)

## **TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020**

2020 began with Glendale Church holding weekly services on Sunday mornings at The Well in Thatcham and in St. Barts School, Newbury and on Sunday evenings at Wash Common Community Centre, Newbury. However, due to the Covid-19 restrictions, services were carried out via Facebook Live and YouTube during the first 'lockdown'. The services were broadcast from The Well, Thatcham and, when regulations allowed, The Well was also open to those who chose to attend, observing 'social distancing' and other measures.

Although funding was obtained from grants and donors to enable the Church to start phase 2 of the refurbishment at The Well Thatcham during the year, comprising of the back kitchen area and its roof, we were not able to undertake the work in 2020. However, plans are in place for the work to be carried out in 2021.

Glendale Church continued to contribute to 'Christians Together in the Newbury Area' (CTNA), though this area of our work has suffered more than the Church itself. The Church continues its membership of the UK's Evangelical Alliance. The Church continued to support Christian outreach and mission activities in various parts of the world.

The Church continued to employ a full-time Leadership Co-ordinator and part-time Administrator & Treasurer. The Children's Worker took maternity leave and we employed a young lady as an 'intern' in the second half of the year. The Board of Trustees, Leadership Team and Church Council continue to function very effectively.

### **Impact of Covid-19 Pandemic**

Despite the restrictions of Covid-19 the Church continued to function well at all levels. Through broadcast services, people from the area and much wider afield have joined in Sunday worship, and the children's and youth work has developed. A new children's work, known as 'Luminous', was started and has attracted new children. Several of the Home Groups, now named Life Groups, have thrived through the use of Zoom and making connections in other ways, and people have kept in touch via phone and meeting for walks as regulations have allowed. The trustees are mindful of the impact of Covid-19 on the charity's finances and have monitored income and managed costs accordingly – for example building hire costs have reduced as services moved online.

### **Financial Review**

The Board of Trustees has taken on its responsibilities to fulfil the requirements of The Charities Act 2011, preparing a statement for the financial year.

Although income from collections in Church services has obviously been cut, the Church remains in a fairly healthy financial position, with funds available in the ring-fenced Thatcham account to undertake implementation of the final stage of refurbishment at the Well. There is a good financial buffer in the reserve account and the current account is maintained in a good credit position. Accounting records, which disclose with reasonable accuracy the financial position of the Trust, are available for those wishing to see them, and risk assessments ensure the safeguarding of the assets of the Trust are in place.

### **Trustees' Responsibilities**

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for the period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent

# **GLENDALE CHURCH**

(CHARITABLE INCORPORATED ORGANISATION)

## **TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020**

- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 21<sup>st</sup> October 2021.

Signed on their behalf by Trustee



Print Name: Neil Atherton

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<b>Note</b>	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds:</b>					
Donations & Legacies	3a	88,165	18,785	<b>106,950</b>	124,619
Charitable activities	3b	712	-	<b>712</b>	9,168
Investments	3c	<u>44</u>	<u>-</u>	<u><b>44</b></u>	<u>100</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>88,921</b></u>	<u><b>18,785</b></u>	<u><b>107,706</b></u>	<u><b>133,887</b></u>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating funds:</b>					
Charitable activities	4a	<u>101,688</u>	<u>11,305</u>	<u><b>112,993</b></u>	<u>127,190</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>101,688</b></u>	<u><b>11,305</b></u>	<u><b>112,993</b></u>	<u><b>127,190</b></u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(12,767)</b>	<b>7,480</b>	<b>(5,287)</b>	6,697
Total funds brought forward		<u>117,707</u>	<u>216,957</u>	<u><b>334,664</b></u>	<u>327,967</u>
Transfers between funds		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>104,940</b></u>	<u><b>224,437</b></u>	<u><b>329,377</b></u>	<u><b>334,664</b></u>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31 Dec 2020 Total £	31 Dec 2019 Total £
<b>FIXED ASSETS</b>					
Tangible assets	2	40,679	177,840	218,519	220,199
<b>TOTAL FIXED ASSETS</b>		<b>40,679</b>	<b>177,840</b>	<b>218,519</b>	<b>220,199</b>
<b>CURRENT ASSETS</b>					
Debtors & Prepayments	7	7,542	-	7,542	9,380
Cash at bank and in hand	6	58,442	46,203	104,645	106,841
		<b>65,984</b>	46,203	<b>112,187</b>	116,221
<b>CREDITORS:</b> Amounts falling due within one year	8	(1,723)	-	(1,723)	(1,756)
<b>NET CURRENT ASSETS</b>		<b>64,261</b>	46,203	<b>110,464</b>	114,465
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>104,940</b>	<b>224,043</b>	<b>328,983</b>	334,664
<b>CREDITORS:</b> Amounts falling due in more than one year	9	-	-	-	-
<b>NET ASSETS</b>		<b>£ 104,940</b>	<b>£ 224,043</b>	<b>£ 328,983</b>	<b>£ 334,664</b>
<b>FUNDS OF THE CHARITY</b>					
Restricted funds	5	-	224,043	224,043	216,957
Unrestricted funds - General		104,940	-	104,940	117,707
		<b>£ 104,940</b>	<b>£ 224,043</b>	<b>£ 328,983</b>	<b>£ 334,664</b>

The financial statements were approved by the Trustees on 21<sup>st</sup> October 2021.

Signed on their behalf by Trustee:



Print Name: Neil Atherton

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**1. ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees have carefully evaluated all current risks (including Covid-19) and consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.



**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remains in the control of the charity.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Assets**

**Investment Assets**

Investments quoted on a capitalised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Tangible Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Land & Buildings**

Land and Buildings have been valued and included within the accounts at cost value as at the 20<sup>th</sup> August 2018.

**Depreciation Expense**

No amortisation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost. Fixtures and Fittings associated with the refurbishment work have been depreciated from the start of the year on a reducing balance basis over 10 years. Equipment purchased in year is depreciated over 5 years.

**GLENDAL CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**2. TANGIBLE FIXED ASSETS**

		<b>LAND &amp; BUILDING</b>	<b>FIXTURES &amp; FITTINGS</b>	<b>EQUIPMENT</b>	<b>2020 TOTAL</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
COST	01-JAN-20	175,000	45,199	-	220,199
ADDITIONS		-	705	2,322	3,027
DISPOSALS		-	-	-	-
<b>COST AS AT</b>	<b>31-DEC-20</b>	<b>175,000</b>	<b>45,704</b>	<b>2,322</b>	<b>223,226</b>
DEPRECIATION	01-JAN-20	-	-	-	-
CHARGE		-	(4,591)	(116)	(4,707)
DISPOSALS		-	-	-	-
<b>DEPRECIATION AT</b>	<b>31-DEC-20</b>	<b>-</b>	<b>(4,591)</b>	<b>(116)</b>	<b>(4,707)</b>
<b>NET BOOK VALUE</b>	<b>31-DEC-20</b>	<b>175,000</b>	<b>41,113</b>	<b>2,206</b>	<b>218,519</b>
<i>NET BOOK VALUE</i>	<i>31-DEC-19</i>	<i>175,000</i>	<i>45,199</i>	<i>-</i>	<i>220,199</i>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31<sup>st</sup> December 2020: None

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**3. INCOMING RESOURCES**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2020 £	TOTAL 2019 £
<b>A) DONATIONS &amp; LEGACIES</b>					
GIFTS, TITHES & OFFERINGS		74,808	1,834	76,642	99,194
GRANTS			16,951	16,951	5,000
GIFT AID TAX RECOVERED		13,356		13,356	20,425
		<b>88,165</b>	<b>18,785</b>	<b>106,950</b>	<b>124,619</b>
<b>B) CHARITABLE ACTIVITIES</b>					
CHARITABLE ACTIVITIES		712	-	712	9,168
		<b>712</b>	<b>-</b>	<b>712</b>	<b>9,168</b>
<b>C) INVESTMENTS</b>					
BANK INTEREST		44	-	44	100
		<b>44</b>	<b>-</b>	<b>44</b>	<b>100</b>

**4. RESOURCES EXPENDED**

		UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2020 £	TOTAL 2019 £
<b>A) CHARITABLE ACTIVITIES</b>					
ACTIVITIES & EVENTS		472	-	472	3,982
ADVERTISING, PUBLICITY & WEBSITE		893	107	1,000	1,047
BANK CHARGES		265	26	292	10
CHILDREN & YOUTH		-	889	889	7,707
DEPRECIATION & AMORTISATION	2	4,520	187	4,707	-
DONATIONS - MISSIONARIES & PASTORAL		9,873	-	9,873	10,309
DONATIONS TO ORGANISATIONS		2,415	476	2,891	3,742
INSURANCE COSTS		1,640	-	1,640	289
LEGAL & PROFESSIONAL FEES		735	968	1,702	2,099
LICENSES & SUBSCRIPTIONS		1,182	-	1,182	1,456
OFFICE COSTS		889	-	889	1,206
RENTAL COSTS		8,102	-	8,102	11,295
REPAIRS & MAINTENANCE		-	498	498	1,355
SALARIES, WAGES & PENSIONS	10	69,594	6,640	76,234	79,746
SUNDRY COSTS		23	713	737	246
TELEPHONE COSTS		-	-	-	-
TRAINING COSTS		368	-	368	145
TRAVEL COSTS		202	-	202	455
UTILITIES		-	801	801	1,259
WORSHIP COSTS		515	-	515	842
		<b>101,688</b>	<b>11,305</b>	<b>112,993</b>	<b>127,190</b>

**GOVERNANCE COSTS INCLUDED IN LEGAL & PROFESSIONAL FEES ABOVE**

INDEPENDENT EXAMINATION	-	1,308
LEGAL FEES	-	-

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**5. RESTRICTED FUNDS**

	<b>CURRENT YEAR</b>				<b>BALANCE 31-DEC-20 £</b>
	<b>BALANCE 01-JAN-20 £</b>	<b>INCOME £</b>	<b>EXPENDITURE £</b>	<b>TRANSFER OF FUNDS £</b>	
GLENDALE THATCHAM	216,957	18,347	(11,261)	-	224,043
YOUTH WORK	-	367	(367)	-	-
CHARITY DONATIONS	-	21	(21)	-	-
	<b>216,957</b>	<b>18,735</b>	<b>(11,649)</b>	<b>-</b>	<b>224,043</b>

  

	<b>PREVIOUS PERIOD</b>				<b>BALANCE 31-DEC-19 £</b>
	<b>BALANCE 01-JAN-19 £</b>	<b>INCOME £</b>	<b>EXPENDITURE £</b>	<b>TRANSFER OF FUNDS £</b>	
GLENDALE THATCHAM	258,790	18,582	(15,216)	(45,199)	216,957
YOUTH WORK	-	4,200	(4,200)	-	-
CHARITY DONATIONS	-	623	(623)	-	-
	<b>258,790</b>	<b>23,450</b>	<b>(20,039)</b>	<b>(45,199)</b>	<b>216,957</b>

The Glendale Thatcham Fund (previously called the Thatcham Free Church Fund) consisted of the freehold property known as 'The Well', the phase 1 refurbishment work at The Well (represented under the fixed asset note as Fixtures and Fittings, and the cash balance of Glendale Thatcham activities which is to be spent on further refurbishment (phase 2) of 'The Well' building and certain other expenses of Glendale Thatcham. In August 2020 the restrictions on the funds ceased, and all cash funds were transferred and reclassified as unrestricted. The remaining Glendale Thatcham restricted funds represent the total investment in The Well in recognition that those funds are tied up in the property and not available for expenditure. It is however the intention of the trustees that the reclassified funds transferred across in August 2020 are used to complete phase 2 of 'The Well' refurbishment in 2021.

**6. CASH AT BANK AND IN HAND**

	<b>UNRESTRICTED FUND £</b>	<b>RESTRICTED FUND £</b>	<b>TOTAL 31-DEC-20 £</b>	<b>TOTAL 31-DEC-19 £</b>
CASH AT BANK & IN HAND	58,442	46,203	104,645	106,841
	<b>58,442</b>	<b>46,203</b>	<b>104,645</b>	<b>106,841</b>

**7. DEBTORS AND PREPAYMENTS**

	<b>UNRESTRICTED FUND £</b>	<b>RESTRICTED FUND £</b>	<b>TOTAL 31-DEC-20 £</b>	<b>TOTAL 31-DEC-19 £</b>
SUNDRY DEBTORS	48	-	48	-
GIFT AID TAX RECOVERABLE	7,494	-	7,494	9,380
	<b>7,542</b>	<b>-</b>	<b>7,542</b>	<b>9,380</b>

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	UNRESTRICTED FUND £	RESTRICTED FUND £	TOTAL 31-DEC-20 £	TOTAL 31-DEC-19 £
SUNDRY CREDITORS	505		505	538
INDEPENDENT EXAMINERS FEES	1,218		1,218	1,218
	<b>1,723</b>		<b>1,723</b>	<b>1,756</b>

**9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during the financial year or the prior year.

**10. STAFF COSTS AND NUMBERS**

	2020 £	2019 £
GROSS WAGES & SALARIES	70,047	73,638
EMPLOYER'S NATIONAL INSURANCE COSTS	2,227	2,567
PENSION CONTRIBUTIONS	3,223	3,541
TEMPORARY STAFF COSTS	738	-
	<b>76,234</b>	<b>79,746</b>

Employees who were engaged in each of the following activities:  
(Full time equivalent)

ACTIVITIES IN FURTHERANCE OF ORGANISATION'S OBJECTS	<b>2.6</b>	<b>2.5</b>
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No employees received emoluments in excess of £60,000.

**GLENDALE CHURCH**  
(CHARITABLE INCORPORATED ORGANISATION)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**11. TRUSTEES AND OTHER RELATED PARTIES**

During the financial period Mrs Eileen Dunn (Spouse to Trustee Mr Adrian Dunn) received £8,600 (2019: £7,824) in salary related payments and Pension Contributions in her capacity as Administrator for Glendale Church in furthering the Charity's objects.

During the financial year Mr Joel Gregory (Spouse to Trustee Mrs Amy Gregory) received £19,663 (2019: £19,184) in salary related payments and Pension Contributions in his capacity as Youth Worker for Glendale Church in furthering the Charity's objects.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**12. RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**13. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**14. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

# GLENDALE CHURCH

(CHARITABLE INCORPORATED ORGANISATION)

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the Trustees/members of Glendale Church on the accounts for the year ended 31<sup>st</sup> December 2020 set out on pages 4 to 14.

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

examine the accounts under section 145 of the Charities Act,  
to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(S)(b) of the Charities Act, and;  
to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and, seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements: to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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



Simon Green  
Ash Lodge  
Broad Lane  
Upper Bucklebury  
Berkshire  
RG7 6QJ

Date: 21<sup>st</sup> October 2021