

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

England & Wales · Charity number 1176479

## Details

---

Other names	POTTERS HOUSE CHRISTIAN CENTRE NORWICH, POTTERS HOUSE NORWICH
Status	Registered
Legal form	CIO
Registered	2018-01-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Potters House Church 36 Paddock Street Norwich NR2 4TW
Phone	07590045551
Email	<a href="mailto:hello@potters.house">hello@potters.house</a>
Website	<a href="http://www.potters.house">www.potters.house</a>

## Activities

---

**Objects:** THE OBJECTS OF THE CHARITY ARE:4.1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN THE ATTACHED SCHEDULE IN THE UNITED KINGDOM AND SUCH OTHER PARTS OF THE WORLD AS THE CHURCH COUNCIL MAY FROM TIME TO TIME THINK FIT;4.2) THE RELIEF OF POVERTY AND SICKNESS AND TO RELIEVE THE DISTRESS CAUSED THEREBY REGARDLESS OF NATIONALITY, RELIGIOUS POLITICAL OR OTHER OPINION IN THE UNITED KINGDOM AND SUCH OTHER PARTS OF THE WORLD AS THE CHURCH COUNCIL MAY FROM TIME TO TIME THINK FIT; AND4.3) SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHURCH.

**Activities:** As a Christian organisation, our aim is to promote the gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concerts, drama productions, church services, prayer for the sick and youth/children's work.

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

---

- China
- Sweden
- Norfolk

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£455,176	£450,506	-	-
2024-03-31	£482,115	£427,607	-	-
2023-03-31	£452,405	£427,771	-	-
2022-03-31	£466,884	£405,326	-	-
2021-03-31	£396,764	£443,034	-	-

## Trustees

---

Name	Role	Appointed
<b>Pastor Alan Henry Taylor</b>	Chair	2021-11-19
Basil Choudhry		2026-05-31
Joseph Edward Ball		2023-06-04
Peter Henry Nash		2025-06-01

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**

England & Wales - Charity number 1176479

---

# Accounts

---

Registered number: CE012403  
Charity number: 1176479

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

---

**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2025**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## CONTENTS

	Page
Reference and administrative details of the CIO, its trustees and advisers	1
Trustees' report	2-4
Trustees' responsibilities statement	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8-9
Notes to the financial statements	10-19

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS

FOR THE PERIOD ENDED 31 MARCH 2025

---

<b>Trustees</b>	Alan Taylor (Chair) Joseph Ball Basil Choudhry Peter Nash (resigned 23 June 2024) Stephen Galt (appointed 23 June 2024)
<b>Company registered number</b>	CE012803
<b>Charity registered number</b>	1176479
<b>Registered office</b>	Potters House Church 36 Paddock Street Norwich NR2 4TW
<b>Solicitors</b>	Clapham & Collinge LLP St Catherine's House All Saints Green Norwich NR1 3GA

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2025

---

The trustees present their report along with the financial statements of the charity for the period 1 April 2024 to 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 12 and comply with the Charity's Constitution and applicable law.

### **Structure, Governance and Management**

The Church registered as a Charitable Incorporated Organisation on 2 January 2018 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

Appointment of the trustees is governed by the Constitution of the Charity. The current board of trustees constitutes four members. Details of the trustees who have served during the period are given on page 1. The Church's Pastor is ex officio the chair of trustees. He is also responsible for the day-to-day operation of the charity and manages the staff of the charity on behalf of the board. Finance is raised from the congregation's contributions and Gift Aid.

The board of trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following Congregation AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the Church's Pastor, trustees are appointed to two-year terms, and may serve for a maximum of six consecutive years. The trustees retain the collective responsibility for major financial decisions and investments and board meetings are held monthly.

### **Objectives and Activities**

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus and the challenge to live for God and be obedient to His will for their lives.

As a Christian organisation, our aim is to promote the Gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work.

All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offerings and donations. Concerts and drama productions are free of charge and are paid for by the congregation's contributions.

Regular church services are held at Potters House Church, 36 Paddock Street, Norwich, NR2 4TW on Wednesday nights and Sunday mornings and evenings.

Sunday school classes are held on Sunday mornings, and Children's Church services on Sunday evenings aim to reach out to local families, catering for ages 4-12. We have a nursery available from birth to 3 which enables parents to take part in every service knowing that their small children are well cared for. A number of young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children, and we maintain a safeguarding policy.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

---

The church operates a free weekly stay and play called "Pots Tots" for parents and their pre-school children. We held over 30 sessions during the financial year, with growing attendance from the local community.

The Church actively seeks to support marriages and has invested in both literature and finances to this purpose, as well as through organising 3-day marriage seminars. These have been very popular and are well attended.

### **Achievements and Performance**

In April we hosted the annual UK Potter's House Children's Workers Conference which focuses on training and developing the ministry of the volunteers who work with children and young people in Sunday School/Children's Church/youth work. As well as attendees from the UK fellowship, we have had attendees from overseas churches. This conference is free of charge and is paid for from members' contributions, who also make their homes available for accommodation.

We currently have 'daughter' churches in Belfast, Bury St Edmunds, Doncaster, Erdington, Glasgow, Ipswich, Leicester, Middlesbrough, Newcastle and Portsmouth. The pastoral couples in these churches were trained within our church. In October our daughter churches in Doncaster and Walsall planted their first churches into Mansfield and Stafford. We now have 'granddaughter' churches in Carlisle, Dudley, Mansfield, Peterborough, Rugby, Stafford, Walsall, Worcester and West Bromwich. These churches are supported financially and spiritually by the Norwich congregation. Throughout the year we have sent 10 teams of workers to pioneer churches to support their outreach events.

Our Daughter and Granddaughter churches are invited each July to attend an annual Harvesters Homecoming. This year's Harvesters Homecoming had record attendance of 426 people from across our churches. During the Harvesters Homecoming we raised a restricted fund to send some of our pioneer pastors on a preaching mission to Nigeria.

Throughout this financial year we have continued to support the Seville, Spain church. This work has continued to grow with a congregation firmly established. Over the year we funded five revival series with different visiting preachers, this was paid for from a restricted fund donated to in Harvesters Homecoming 2023.

In October it was announced that Danny and Hannah Crisp, previously pastoring the Newcastle church, were to launch a new missionary church in Vietnam. During November and December, we funded various pastoral couples relocations to release the Crisps for the mission-field. The Crisps have spent 4 months on-staff in Norwich preparing for Vietnam.

During the year we fully repaid the mortgage balance on our Stevenson Road investment property.

### **Plans for 2025/26**

In April 2025 we anticipate the Crisps moving to Vietnam. A new overseas church to support will be a significant additional financial expenditure for the Charity. Additionally, after 5 years at Paddock Street, we have a significant scheduled rent increase. Therefore, the Trustees will monitor expenses over the coming year.

With the Stevenson Road property now unincumbered, the Trustees will review their plans for the investment property. The trustees will continue to invest funds in planting churches and regular revivals and outreaches. Plans for 2025/26 include further expression in both national and world evangelism. We envision continuing to participate in church planting locally, regionally and internationally including continued missionary support in line with our objectives.

---

## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

---

#### Financial Review

The Trustees consider that the stability of the church and the finances received have been satisfactory. The Church continues to benefit from the generosity and support of its congregation through their giving. The Trustees are happy with the level of income and the commitment of its congregation through their regular donations, which is boosted by the Gift Aid scheme.

We achieved an in-year surplus and savings continue to grow and have continued to maintain strong cash holdings.

During the year we have made overpayments on the Stevenson Road mortgage, and this property is now unincumbered and debt-free.

During the Financial Year Stevenson Road continued to be leased to a health care business, paying a monthly rent. During the Financial Year the tenant entered rent arrears, the tenant has been evicted after the Financial Year ended and has entered Voluntary Liquidation. In these the Charity has written down the credit balance accrued as a bad debt, reflected in the Financial Statements below. However, we have advised the significant Liquidator and have been added to the list of unsecured creditors.

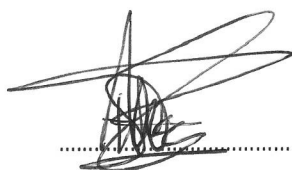
#### Investment Powers

The charity's constitution authorises the trustees to make and hold investments using general funds of the charity. Presently, the charity owns an investment property – 116 Stevenson Road, Norwich.

#### Reserves Policy

The charity's policy is to maintain sufficient unrestricted funds to cover the next month's fixed expenditure. Reserves are maintained in a separate bank account to operating accounts. This requirement has been met throughout this financial year.

Approved by order of the members of the Board of Trustees and signed on its behalf by:



Alan Taylor

Chair of Trustees

Date: 7th September 2025

---

## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 31 MARCH 2025

---

The trustees (who are also the directors of the CIO for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 order of the members of the board of trustees and signed on its behalf by:



Alan Taylor

Chair of Trustees

Date: 7th September 2025

---

## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

### INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2025

---

#### Independent Examiner's Report to the trustees of The Potters House Christian Fellowship UK Norwich Church ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the period ended 31 March 2025.

#### Responsibilities and Basis of Report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

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

1. accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

This report is made solely to the CIO's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body, for my work or for this report.

Signed:



Date: 1st September 2025

J Hughes MAAT

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 31 MARCH 2025**

	Note	Restricted Funds Period 31 March 2025 £	Unrestricted Funds Period 31 March 2025 £	Total Funds Period 31 March 2025 £	Total Funds Period 31 March 2024 £
<b>Income from</b>					
Donation and Legacies	3	86,611	358,060	444,671	461,173
Investments		-	1,290	1,290	1,065
Grant Income		-	-	-	-
Rental / Trading Income		-	9,215	9,215	19,877
<b>Total income</b>		<b>86,611</b>	<b>368,565</b>	<b>455,176</b>	<b>482,116</b>
<b>Expenditure on:</b>					
Charitable activities		151,555	298,000	449,556	426,657
Governance costs		-	950	950	950
<b>Total expenditure</b>		<b>151,555</b>	<b>298,950</b>	<b>450,506</b>	<b>427,607</b>
<b>Net (expenditure)/income</b>		<b>(64,944)</b>	<b>69,615</b>	<b>4,670</b>	<b>54,509</b>
Transfer between funds	12	47,703	(47,703)	-	-
<b>Net movement in funds</b>		<b>(17,242)</b>	<b>21,912</b>	<b>4,670</b>	<b>54,509</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		-	108,890	108,890	54,381
<b>Total funds carried forward</b>		<b>(17,242)</b>	<b>130,802</b>	<b>113,561</b>	<b>108,890</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 10 to 19 form part of these financial statements

BALANCE SHEET  
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	149,175	187,961
		<u>149,175</u>	<u>187,961</u>
<b>Current assets</b>			
Debtors	9	575	4,050
Cash at bank and in hand		91,202	94,868
		<u>91,777</u>	<u>98,918</u>
Creditors: amounts falling due within one year	10	(5,539)	(5,654)
		<u>86,237</u>	<u>93,264</u>
<b>Net current assets</b>			
		<u>235,412</u>	<u>281,225</u>
<b>Total assets less current liabilities</b>			
Creditors: amounts falling due after more than one year	11	(93,750)	(145,323)
		<u>141,662</u>	<u>135,902</u>
<b>Total net assets</b>			
		<u>141,662</u>	<u>135,902</u>
<b>Charity funds</b>			
Restricted funds	12	(17,242)	(16,689)
Unrestricted funds	12	130,802	125,579
		<u>113,561</u>	<u>108,890</u>
<b>Total funds</b>			
		<u>113,561</u>	<u>108,890</u>

The CIO was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respects to accounting records and preparation of financials statements.

The financial statements have been prepared in accordance with the provisions applicable to CIOs.

---

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)  
REGISTERED NUMBER: CE012803

---

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2025

---

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
Alan Taylor, Chair of Trustees

Date: 6 September 2025

The notes on pages 10 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

---

**1. General information**

The Potters House Christian Fellowship UK Norwich Church is a Charitable Incorporated Organisation ("CIO") registered with The Charity Commission for England and Wales. The principal activities are those of a pentecostal church.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

The Potters House Christian Fellowship UK Norwich Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

---

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%

**2.6 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the period.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2025**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees for the furtherance of the general objectives of the CIO which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	Restricted Funds Period 31 March 2025 £	Unrestricted Funds Period 31 March 2025 £	Total Funds Period 31 March 2025 £	Total Funds Period 31 March 2024 £
Donation	86,611	358,060	444,671	461,173
	<u>86,611</u>	<u>358,060</u>	<u>444,671</u>	<u>461,173</u>

**4. Analysis of expenditure by activities**

	Activities undertaken directly Period 31 March 2025 £	Support cost Period 31 March 2025 £	Total Funds Period 31 March 2025 £	Total Funds Period 31 March 2024 £
General ministry	345,600	76,250	421,850	377,720
Building works	27,706	-	27,706	48,937
	<u>373,306</u>	<u>76,250</u>	<u>450,506</u>	<u>427,607</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2025**

**4. Analysis of expenditure by activities (continued)**  
**Analysis of direct costs**

	<b>Period</b>	<b>Total funds</b>
	<b>March 31</b>	<b>Period</b>
	<b>2025</b>	<b>March 31</b>
	<b>£</b>	<b>2024</b>
		<b>£</b>
Building - Maintenance/Works	27,706	48,937
Building - Running Costs	90,331	83,215
Conference and seminars	14,875	18,558
Equipment	12,750	4,716
Fellowship tithe	24,415	27,760
Harvesters homecoming	12,443	11,094
Local outreach	10,554	13,015
New church support	17,991	10,142
Parsonage	21,876	18,900
Revival	7,645	10,961
Staff costs	45,584	38,725
Children ministries	4,068	1,002
Travel and impact teams	5,283	5,835
Visiting speakers	20,573	22,636
World evangelism	55,930	31,015
Other	1,283	1,048
	<b>373,306</b>	<b>347,557</b>
	<b>373,306</b>	<b>347,557</b>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

4 Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds Period March 31 2025 £	Total funds Period March 31 2024 £
Bank Charges	2,868	4,081.41
Books and periodicals	1,422	1,227
Depreciation	47,335	46,511
Equipment	1,498	360
Governance costs	6,285	2,387
Hospitality	8,863	11,773
Motor running	2,018	6,808
Self-employed contractors (cleaners & evangelist)	-	-
Telephone and broadband	1,045	1,364
Other	4,916	4,589
	<u>76,250</u>	<u>79,101</u>

5 Independent examiner's remuneration

	Period 31-Mar 2025 £	Period 31-Mar 2024 £
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	<u>950</u>	<u>950</u>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

**6. Staff costs**

	Period March 31 2025	Period March 31 2024
	£	£
Wages and salaries	45,100	37,458
Social security costs	-	1,390
Contribution to defined contribution pension schemes	593	406
	<b>45,693</b>	<b>39,254</b>

The average number of persons employed by the CIO during the period was as follows:

	Period March 31 2025	Period March 31 2024
	No.	No.
General ministry	3	3
	<b>3</b>	<b>3</b>

No employee received remuneration amounting to more than £60,000 in either year.

Paragraph 9.32 of the Charities SORP (FRS 102) requires all charities to disclose the total of any employee benefits received by trustees and its key management personnel for their services - see note 7 for details of Trustee remuneration and expenses.

Due to the Employment Allowance no National Insurance contributions were paid during the year.

**7. Trustees' remuneration and expenses**

During the period the church's Pastor, ex officio a Trustee of the CIO, has been paid remuneration in his capacity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

		Period March 31 2025	Period March 31 2024
		£	£
Alan Taylor	Remuneration	23,160	21,600
	Pension contributions paid	437	281
	Other benefits	-	-

During the period the church's Pastor, Alan Taylor, ex officio a Trustee, lived in a parsonage funded by the CIO.

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

**8. Tangible fixed assets**

	Freehold property £	Motor Vehicle £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>				
At 1 April 2024	160,000	10,000	167,992	337,992
Additions	-	-	8,550	8,550
At 31 March 2025	<u>160,000</u>	<u>10,000</u>	<u>176,542</u>	<u>346,542</u>
<b>Depreciation</b>				
At 1 April 2024	17,943	10,000	122,088	150,031
Charge for the period	3,200	-	44,135	47,335
At 31 March 2025	<u>21,143</u>	<u>10,000</u>	<u>166,223</u>	<u>197,366</u>
<b>Net book value</b>				
At 31 March 2025	<u>138,857</u>	<u>-</u>	<u>10,318</u>	<u>149,175</u>

**9. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Prepayment and accrued income	575	4,050
	<u>575</u>	<u>4,050</u>

**10. Creditors: Amount falling due within one year**

	2025 £	2024 £
Credit Cards	-	-
Other Creditors	-	-
PAYE & NI	4,589	4,904
Governance Costs	950	750
	<u>5,539</u>	<u>5,654</u>

---

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

---

11. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Stevenson Road Mortgage	-	36,573
Paddock Street Renovation Loan	93,750	108,750
	<u>93,750</u>	<u>145,323</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2025	2024
	£	£
Payable or repayable by instalments	15,000	68,750
	<u>15,000</u>	<u>68,750</u>

The Stevenson Road Mortgage was secured on the CIO's freehold property: 116 Stevenson Road, Norwich, NR5 8TN. It was satisfied in full within the reporting period.  
The Paddock Street Renovation Loan is unsecured and interest free.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2025**

**12. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General funds	<u>368,565</u>	<u>(298,750)</u>	<u>(47,703)</u>	<u>196,501</u>	<u>174,389</u>
<b>Restricted funds</b>					
Love offering	15,141	(20,573)	5,432	-	-
Evangelism	22,821	(88,401)	-	(114,707)	(49,127)
Conference	-	(14,875)	14,875	-	-
Building	310	(27,706)	27,396	-	-
Pledge	<u>48,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>86,611</u>	<u>(151,555)</u>	<u>47,703</u>	<u>(114,707)</u>	<u>(49,127)</u>
Total of funds	<u>455,176</u>	<u>(450,306)</u>	<u>-</u>	<u>81,794</u>	<u>125,262</u>

**Love Offering** — Donations given for love offerings are given specifically for visiting speakers. All money given is passed onto the visiting speaker.

**Evangelism** — Donations to this fund are for the purpose of supporting mission. Primarily the churches launched from the Norwich congregation, but also to support other Potters House Churches as the need arises. For example the funds are used to cover the missionary church costs, missionary family living costs, and travel expenses (as the need arises) for church leadership to visit in order to assist with the work with preaching, counselling, offering support and training.

**Conference** — The UK Potters House holds an annual conference which is free to attend; donations given for conference are given specifically to help cover these costs.

**Building** — These funds are those donated specifically for building works.

**Pledge** — In 2025 we took pledges for World Evangelism, to fund a preaching mission to Nigeria and to launch our Vietnam missionary church.

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2025

13. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £	Balance at 31 March 2024 £
General funds	368,565	(298,750)	(47,703)	170,815	148,703
Restricted funds	86,611	(151,555)	47,703	(33,931)	(16,689)
	<u>455,176</u>	<u>(450,306)</u>	<u>-</u>	<u>136,884</u>	<u>132,014</u>

14. Analysis of net assets between funds.

Analysis of net assets between funds - current period

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Tangible fixed assets	-	149,175	149,175	187,961
Current assets	-	91,777	91,777	98,918
Creditors due within one year	-	(5,539)	(5,539)	(5,654)
Creditors due in more than one year	-	(93,750)	(93,750)	(145,323)
<b>Total</b>	<u>-</u>	<u>141,662</u>	<u>141,662</u>	<u>135,902</u>

15. Pension Commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £593.

16. Related party transaction

Details of Trustee remuneration and expenses is given in note 7.

During the period, the wife of Trustee Alan Taylor was employed by the CIO, and received a gross salary of £11,439.

During the period, the wife of Trustee Joseph Ball invoiced the CIO £1,518 for cleaning services.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**

England & Wales - Charity number 1176479

---

# Accounts

---

Registered number: CE012403  
Charity number: 1176479

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

---

**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## CONTENTS

	Page
Reference and administrative details of the CIO, its trustees and advisers	1
Trustees' report	2-4
Trustees' responsibilities statement	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8-9
Notes to the financial statements	10-19

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 MARCH 2024

---

<b>Trustees</b>	Alan Taylor (Chair) Joseph Ball (appointed 4 June 2023) Michael Cant (resigned 4 June 2023) Basil Choudhry Peter Nash
<b>Company registered number</b>	CE012803
<b>Charity registered number</b>	1176479
<b>Registered office</b>	Potters House Church 36 Paddock Street Norwich NR2 4TW
<b>Solicitors</b>	Clapham & Collinge LLP St Catherine's House All Saints Green Norwich NR1 3GA

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2024

---

The trustees present their report along with the financial statements of the charity for the period 1 April 2023 to 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 12 and comply with the Charity's Constitution and applicable law.

### **Structure, Governance and Management**

The Church registered as a Charitable Incorporated Organisation on 2 January 2018 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

Appointment of the trustees is governed by the Constitution of the Charity. The current board of trustees constitutes four members. Details of the trustees who have served during the period are given on page 1. The Church's Pastor is ex officio the chair of trustees. He is also responsible for the day-to-day operation of the charity and manages the staff of the charity on behalf of the board. Finance is raised from the congregation's contributions and Gift Aid.

The board of trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following Congregation AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the Church's Pastor, trustees are appointed to two-year terms, and may serve for a maximum of six consecutive years. The trustees retain the collective responsibility for major financial decisions and investments and board meetings are held monthly.

### **Objectives and Activities**

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus and the challenge to live for God and be obedient to His will for their lives.

As a Christian organisation, our aim is to promote the Gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work.

All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offerings and donations. Concerts and drama productions are free of charge and are paid for by the congregation's contributions.

Regular church services are held at Potters House Church, 36 Paddock Street, Norwich, NR2 4TW on Wednesday nights and Sunday mornings and evenings.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

---

Sunday school classes are held on Sunday mornings, and Children's Church services on Sunday evenings aim to reach out to local families, catering for ages 4-12. We have a nursery available from birth to 3 which enables parents to take part in every service knowing that their small children are well cared for. A number of young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children, and we maintain a safeguarding policy.

The Church actively seeks to support marriages and has invested in both literature and finances to this purpose, as well as through organising 3-day marriage seminars. These have been very popular and are well attended. The seminars have also been attended by couples who do not attend our church regularly.

### **Achievements and Performance**

This year we launched a free weekly stay and play called "Pots Tots" for parents and their pre-school children. We held over 30 sessions of the financial year, with growing attendance from the local community.

We host the annual UK Potter's House Children's Workers Conference which focuses on training and developing the ministry of the volunteers who work with children and young people in Sunday School/Children's Church/youth work. As well as attendees from the UK fellowship, we have had attendees from overseas churches. This conference is free of charge and is paid for from members' contributions, who also make their homes available for accommodation.

We currently have 'daughter' churches in Belfast, Bury St Edmunds, Doncaster, Erdington, Glasgow, Ipswich, Leicester, Middlesbrough, Newcastle and Portsmouth. The pastoral couples in these churches were trained within our church. We also have 'granddaughter' churches in Peterborough, Rugby, Dudley, Walsall, Worcester and West Bromwich. These churches are supported financially and spiritually by the Norwich congregation. These churches are invited each July to attend an annual Harvesters Homecoming. This year's Harvesters Homecoming had record attendance of 412 people from across our churches.

Throughout this financial year we have supported the Seville, Spain church by funding much of their on-going support as they establish a new church there.

This year we completed a major project to improve the acoustics in the main auditorium, with the addition of sound treatment clouds and new speakers. Additionally, we have enlarged the building's Fellowship Area by removing a partition wall.

We have made significant progress, this year, in overpaying our Stevenson Road mortgage, with the balance outstanding halving over the year.

### **Plans for 2024/25**

There are no significant building projects planned for the next financial year. The trustees will continue to invest funds in planting churches and regular revivals and outreaches. Plans for 2024/25 include further expression in both national and world evangelism. We envision continuing to participate in church planting locally, regionally and internationally including continued missionary support in line with our objectives.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

---

### Financial Review

The trustees consider that the stability of the church and the finances received have been satisfactory. The Church continues to benefit from the generosity and support of its congregation through their giving. The trustees are happy with the level of income and the commitment of its congregation through their regular donations, which is boosted by the Gift Aid scheme.

We achieved an in-year surplus and savings continue to grow.

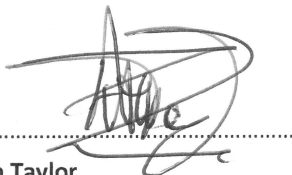
### Investment Powers

The charity's constitution authorises the trustees to make and hold investments using general funds of the charity. Presently, the charity owns an investment property – 116 Stevenson Road, Norwich – which returns a rental income on a monthly basis.

### Reserves Policy

The charity's policy is to maintain sufficient unrestricted funds to cover the next month's fixed expenditure. Reserves are maintained in a separate bank account to operating accounts. This requirement has been met throughout this financial year.

Approved by order of the members of the Board of Trustees and signed on its behalf by:



Alan Taylor

Chair of Trustees

Date: 1st September 2024

---

## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 31 MARCH 2024

---

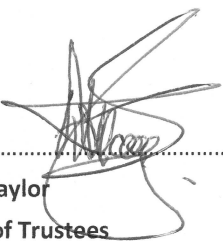
The trustees (who are also the directors of the CIO for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 order of the members of the board of trustees and signed on its behalf by:



.....

**Alan Taylor**  
**Chair of Trustees**

**Date: 1st September 2024**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2024

---

### Independent Examiner's Report to the trustees of The Potters House Christian Fellowship UK Norwich Church ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the period ended 31 MARCH 2024.

#### Responsibilities and Basis of Report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

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

1. accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

This report is made solely to the CIO's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body, for my work or for this report.

Signed:

  
J Hughes MAAT

Date: 1st September 2024

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

	Note	Restricted Funds Period 31 March 2024 £	Unrestricted Funds Period 31 March 2024 £	Total Funds Period 31 March 2024 £	Total Funds Period 31 March 2023 £
<b>Income from</b>					
Donation and Legacies	3	77,822	383,352	461,173	431,725
Investments		-	1,065	1,065	300
Grant Income		-	-	-	-
Rental / Trading Income		-	19,877	19,877	20,465
<b>Total income</b>		<b>77,822</b>	<b>404,295</b>	<b>482,116</b>	<b>452,489</b>
<b>Expenditure on:</b>					
Charitable activities		148,469	278,189	426,657	420,154
Governance costs		-	950	950	750
<b>Total expenditure</b>		<b>148,469</b>	<b>279,139</b>	<b>427,607</b>	<b>420,904</b>
<b>Net (expenditure)/income</b>		<b>(70,647)</b>	<b>125,156</b>	<b>54,509</b>	<b>31,585</b>
Transfer between funds	12	53,958	(53,958)	-	-
<b>Net movement in funds</b>		<b>(16,689)</b>	<b>71,198</b>	<b>54,509</b>	<b>31,585</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		-	54,381	54,381	22,796
<b>Total funds carried forward</b>		<b>(16,689)</b>	<b>125,579</b>	<b>108,890</b>	<b>54,381</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 10 to 19 form part of these financial statements

BALANCE SHEET  
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	187,961	201,454
		<u>187,961</u>	<u>201,454</u>
<b>Current assets</b>			
Debtors	9	4,050	2,875
Cash at bank and in hand		94,868	77,760
		<u>98,918</u>	<u>80,635</u>
Creditors: amounts falling due within one year	10	(5,654)	(3,005)
		<u>93,264</u>	<u>77,631</u>
<b>Net current assets</b>			
		<u>281,225</u>	<u>279,085</u>
<b>Total assets less current liabilities</b>			
Creditors: amounts falling due after more than one year	11	(145,323)	(195,330)
		<u>135,902</u>	<u>83,755</u>
<b>Total net assets</b>			
		<u><u>108,890</u></u>	<u><u>85,967</u></u>
<b>Charity funds</b>			
Restricted funds	12	(16,689)	(17,025)
Unrestricted funds	12	125,579	102,991
		<u>108,890</u>	<u>85,967</u>
<b>Total funds</b>			
		<u><u>108,890</u></u>	<u><u>85,967</u></u>

The CIO was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respects to accounting records and preparation of financials statements.

The financial statements have been prepared in accordance with the provisions applicable to CIOs.

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2024

---

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
Alan Taylor, Chair of Trustees

Date: 1 September 2024

The notes on pages 10 to 19 form part of these financial statements.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

---

**1. General information**

The Potters House Christian Fellowship UK Norwich Church is a Charitable Incorporated Organisation ("CIO") registered with The Charity Commission for England and Wales. The principal activities are those of a pentecostal church.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

The Potters House Christian Fellowship UK Norwich Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

---

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%

**2.6 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the period.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees for the furtherance of the general objectives of the CIO which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Restricted Funds</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>Period</b>	<b>Funds Period</b>	<b>Funds</b>	<b>Funds</b>
	<b>31 March</b>	<b>31 March</b>	<b>Period</b>	<b>Period</b>
	<b>2024</b>	<b>2024</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donation	77,822	383,352	461,173	431,725
	<u>77,822</u>	<u>383,352</u>	<u>461,173</u>	<u>431,725</u>

**4. Analysis of expenditure by activities**

	<b>Activities</b>	<b>Support</b>	<b>Total</b>	<b>Total</b>
	<b>undertaken</b>	<b>cost</b>	<b>Funds</b>	<b>Funds</b>
	<b>directly Period</b>	<b>Period</b>	<b>Period</b>	<b>Period</b>
	<b>31 March 2024</b>	<b>31 March</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>£</b>	<b>2024</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General ministry	298,620	79,101	377,720	377,213
Building works	48,937	-	48,937	42,941
	<u>347,557</u>	<u>79,101</u>	<u>427,607</u>	<u>420,904</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**4. Analysis of expenditure by activities (continued)**  
**Analysis of direct costs**

	<b>Period</b>	<b>Total funds</b>
	<b>March 31</b>	<b>Period</b>
	<b>2024</b>	<b>March 31</b>
	<b>£</b>	<b>2023</b>
		<b>£</b>
Building - Maintenance/Works	48,937	42,941
Building - Running Costs	83,215	86,689
Conference and seminars	18,558	21,363
Equipment	4,716	2,684
Fellowship tithe	27,760	27,370
Harvesters homecoming	11,094	10,158
Local outreach	13,015	5,742
New church support	10,142	16,683
Parsonage	18,900	14,949
Revival	10,961	10,576
Staff costs	38,725	29,930
Children ministries	1,002	2,023
Travel and impact teams	5,835	11,891
Visiting speakers	22,636	23,402
World evangelism	31,015	47,239
Other	1,048	3,280
	<b>347,557</b>	<b>356,921</b>
	<b>347,557</b>	<b>356,921</b>

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2024

**4 Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds Period March 31 2024 £	Total funds Period March 31 2023 £
Bank Charges	4,081	5,777.49
Books and periodicals	1,227	394
Depreciation	46,511	39,443
Equipment	360	990
Governance costs	2,387	1,015
Hospitality	11,773	7,743
Motor running	6,808	3,117
Self-employed contractors (cleaners & evangelist)	-	-
Telephone and broadband	1,364	1,683
Other	4,589	3,071
	<u>79,101</u>	<u>63,233</u>

**5 Independent examiner's remuneration**

	Period 31-Mar 2024 £	Period 31-Mar 2023 £
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	<u>950</u>	<u>750</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**6. Staff costs**

	Period March 31 2024	Period March 31 2023
	£	£
Wages and salaries	37,458	29,500
Social security costs	1,390	1,191
Contribution to defined contribution pension schemes	406	580
	<b>39,254</b>	<b>31,271</b>

The average number of persons employed by the CIO during the period was as follows:

	Period March 31 2024	Period March 31 2023
	No.	No.
General ministry	3	2
	<b>3</b>	<b>2</b>

No employee received remuneration amounting to more than £60,000 in either year.

Paragraph 9.32 of the Charities SORP (FRS 102) requires all charities to disclose the total of any employee benefits received by trustees and its key management personnel for their services - see note 7 for details of Trustee remuneration and expenses.

**7. Trustees' remuneration and expenses**

During the period the church's Pastor, ex officio a Trustee of the CIO, has been paid remuneration in his capacity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

	Period March 31 2024	Period March 31 2023
	£	£
Alan Taylor		
Remuneration	21,600	19,326
Pension contributions paid	281	580
Other benefits	-	-

During the period the church's Pastor, Alan Taylor, ex officio a Trustee, lived in a parsonage funded by the CIO.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**8. Tangible fixed assets**

	Freehold property £	Motor Vehicle £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2023	160,000	10,000	134,974	304,974
Additions	-	-	33,018	33,018
At 31 March 2024	<u>160,000</u>	<u>10,000</u>	<u>167,992</u>	<u>337,992</u>
<b>Depreciation</b>				
At 1 April 2023	14,743	8,687	80,090	103,519
Charge for the period	3,200	1,314	41,998	46,511
At 31 March 2024	<u>17,943</u>	<u>10,000</u>	<u>122,088</u>	<u>150,031</u>
<b>Net book value</b>				
At 31 March 2024	<u>142,057</u>	<u>-</u>	<u>45,904</u>	<u>187,961</u>

**9. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Prepayment and accrued income	4,050	2,875
	<u>4,050</u>	<u>2,875</u>

**10. Creditors: Amount falling due within one year**

	2024 £	2023 £
Credit Cards	-	-
Other Creditors	-	-
PAYE & NI	4,904	2,255
Governance Costs	750	750
	<u>5,654</u>	<u>3,005</u>

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

---

**11. Creditors: Amounts falling due after more than one year**

	2024	2023
	£	£
Stevenson Road Mortgage	36,573	71,580
Paddock Street Renovation Loan	108,750	123,750
	<u>145,323</u>	<u>195,330</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024	2023
	£	£
Payable or repayable by instalments	68,750	106,530
	<u>68,750</u>	<u>106,530</u>

The Stevenson Road Mortgage is secured on the CIO's freehold property: 116 Stevenson Road, Norwich, NR5 8TN.  
The Paddock Street Renovation Loan is unsecured and interest free.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**12. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General funds	<b>404,295</b>	<b>(278,939)</b>	<b>(53,958)</b>	<b>174,389</b>	<b>102,991</b>
<b>Restricted funds</b>					
Love offering	16,308	(22,636)	6,328	-	-
Evangelism	26,235	(58,337)	-	(49,127)	(17,025)
Conference	300	(18,558)	18,258	-	-
Building	19,565	(48,937)	29,372	-	-
Pledge	15,413	-	-	-	-
	<b>77,822</b>	<b>(148,469)</b>	<b>53,958</b>	<b>(49,127)</b>	<b>(17,025)</b>
Total of funds	<b>482,116</b>	<b>(427,407)</b>	<b>-</b>	<b>125,262</b>	<b>85,967</b>

**Love Offering** — Donations given for love offering are given specifically for the visiting speaker. All money given is passed onto the visiting speaker.

**Evangelism** — Donations to this fund are for the purpose of supporting mission. Primarily the churches launched from the Norwich congregation, but also to support other Potters House Churches as the need arises. For example the funds are used to cover the missionary church costs, missionary family living costs, and travel expenses (as the need arises) for church leadership to visit in order to assist with the work with preaching, counselling, offering support and training.

**Conference** — The UK Potters House holds an annual conference which is free to attend; donations given for conference are given specifically to help cover these costs.

**Building** — These funds are those donated specifically for building works.

**Pledge** — In 2024 we took a pledge to fund evangelistic events in Seville Spain.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

**13. Summary of funds**

**Summary of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £	Balance at 31 March 2022 (Restated) £
General funds	404,295	(278,939)	(53,958)	125,779	54,381
Restricted funds	77,822	(148,469)	53,958	(16,689)	-
	<u>482,116</u>	<u>(427,407)</u>	<u>-</u>	<u>109,090</u>	<u>54,381</u>

**14. Analysis of net assets between funds.**

**Analysis of net assets between funds - current period**

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	-	187,961	187,961	201,454
Current assets	-	98,918	98,918	80,635
Creditors due within one year	-	(5,654)	(5,654)	(3,005)
Creditors due in more than one year	-	(145,323)	(145,323)	(195,330)
<b>Total</b>	<u>-</u>	<u>135,902</u>	<u>135,902</u>	<u>83,755</u>

**15. Pension Commitments**

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £987.

**16. Related party transaction**

Details of Trustee remuneration and expenses is given in note 7.

During the period, the wife of Trustee Alan Taylor was employed by the CIO, and received a gross salary of £10,400.

During the period, the wife of Trustee Joseph Ball invoiced the CIO £810 for cleaning services.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**

England & Wales - Charity number 1176479

---

# Accounts

---

Registered number: CE012403  
Charity number: 1176479

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

---

**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## CONTENTS

	Page
Reference and administrative details of the CIO, its trustees and advisers	1
Trustees' report	2-4
Trustees' responsibilities statement	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8-9
Notes to the financial statements	10-19

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 MARCH 2023

---

<b>Trustees</b>	Alan Taylor (Chair) Michael Cant Basil Choudhry Peter Nash
<b>Company registered number</b>	CE012803
<b>Charity registered number</b>	1176479
<b>Registered office</b>	Potters House Church 36 Paddock Street Norwich NR2 4TW
<b>Solicitors</b>	Clapham & Collinge LLP St Catherine's House All Saints Green Norwich NR1 3GA

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2023

---

The trustees present their report along with the financial statements of the charity for the period 1 April 2022 to 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 12 and comply with the Charity's Constitution and applicable law.

### **Structure, Governance and Management**

The Church registered as a Charitable Incorporated Organisation on 2 January 2018 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

Appointment of the trustees is governed by the Constitution of the Charity. The current board of trustees constitutes four members. Details of the trustees who have served during the period are given on page 1. The Church's Pastor is ex officio the chair of trustees. He is also responsible for the day-to-day operation of the charity and manages the staff of the charity on behalf of the board. Finance is raised from the congregation's contributions and Gift Aid.

The board of trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the Church's Pastor, trustees are appointed to two-year terms, and may serve for a maximum of six consecutive years. The trustees retain the collective responsibility for major financial decisions and investments and board meetings are held monthly.

### **Objectives and Activities**

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus and the challenge to live for God and be obedient to His will for their lives.

As a Christian organisation, our aim is to promote the Gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work.

All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offerings and donations. Concerts and drama productions are free of charge and are paid for by the congregation's contributions.

Regular church services are held at Potters House Church, 36 Paddock Street, Norwich, NR2 4TW on Wednesday nights and Sunday mornings and evenings.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

---

Sunday school classes are held on Sunday mornings, and Children's Church services on Sunday evenings aim to reach out to local families, catering for ages 4-12. We have a nursery available from birth to 3 which enables parents to take part in every service knowing that their small children are well cared for. A number of young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children, and we maintain a safeguarding policy.

The Church actively seeks to support marriages and has invested in both literature and finances to this purpose, as well as through organising 3-day marriage seminars. These have been very popular and are well attended. The seminars have also been attended by couples who do not attend our church regularly.

### **Paddock Street Building Works**

During the financial year we were successful in replacing the roof of our Paddock Street building. The landlord met the vast majority of the related costs, which allowed it to be completed quickly and to a high specification. Additionally, this year we were able to erect permanent signage to the outside of the building. There are now no outstanding structural or major building projects as part of the Paddock Street renovation.

### **Achievements and Performance**

We host the annual UK Potter's House Children's Workers Conference which focuses on training and developing the ministry of the volunteers who work with children and young people in Sunday School/Children's Church/youth work. As well as attendees from the UK fellowship, we have had attendees from overseas churches. This conference is free of charge and is paid for from members' contributions, who also make their homes available for accommodation.

We currently have 'daughter' churches in Bury St Edmunds, Doncaster, Erdington, Glasgow, Leicester, Middlesbrough, Newcastle and Portsmouth. The pastoral couples in these churches were trained within our church. We also have 'granddaughter' churches in Ipswich, Peterborough, Rugby, Solihull and Walsall. These churches are supported financially and spiritually by the Norwich congregation. These churches are invited each July to attend an annual Harvesters Homecoming.

### **Plans for 2023/24**

Whilst the Paddock Street renovation is now complete, in this coming year the trustees intend to invest in upgrading the sound equipment and sound treatment of the main auditorium.

The trustees will continue to invest funds in planting churches and regular revivals and outreaches. Plans for 2023/24 include further expression in both national and world evangelism. We envision continuing to church planting locally, regionally and internationally including continued missionary support in line with our objectives.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

---

### Financial Review

The trustees consider that the stability of the church and the finances received have been satisfactory. The Church continues to benefit from the generosity and support of its congregation through their giving. The trustees are happy with the level of income and the commitment of its congregation through their regular donations, which is boosted by the Gift Aid scheme.

We achieved an in year surplus and savings continue to replenish after a period of intense expenditure on the Paddock Street renovation project.

### Investment Powers

The charity's constitution authorises the trustees to make and hold investments using general funds of the charity. Presently, the charity owns an investment property – 116 Stevenson Road, Norwich – which returns a rental income on a monthly basis.

### Reserves Policy

The charity's policy is to maintain sufficient unrestricted funds to cover the next month's fixed expenditure. Reserves are maintained in a separate bank account to operating accounts. This requirement has been met throughout this financial year.

Approved by order of the members of the Board of Trustees and signed on its behalf by:

.....

**Alan Taylor**

**Chair of Trustees**

**Date: 30th January 2024**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 31 MARCH 2023

---

The trustees (who are also the directors of the CIO for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 order of the members of the board of trustees and signed on its behalf by:

.....

**Alan Taylor**

**Chair of Trustees**

**Date: 30th January 2024**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organisation)

---

## INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2023

---

### Independent Examiner's Report to the trustees of The Potters House Christian Fellowship UK Norwich Church ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the period ended 31 March 2023.

#### Responsibilities and Basis of Report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

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

1. accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

This report is made solely to the CIO's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body, for my work or for this report.

Signed:

Date:

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

	Note	Restricted Funds Period 31 March 2023 £	Unrestricted Funds Period 31 March 2023 £	Total Funds Period 31 March 2023 £	Total Funds Period 31 March 2022 (restated) £
<b>Income from</b>					
Donation and Legacies	3	79,173	352,466	431,640	428,098
Investments		-	300	300	26
Grant Income		-	-	-	28,782
Rental / Trading Income		-	20,465	20,465	9,978
<b>Total income</b>		<b>79,173</b>	<b>373,231</b>	<b>452,404</b>	<b>466,884</b>
<b>Expenditure on:</b>					
Charitable activities		168,688	258,334	427,021	405,326
Governance costs		-	750	750	600
<b>Total expenditure</b>		<b>168,688</b>	<b>259,084</b>	<b>427,771</b>	<b>405,926</b>
<b>Net (expenditure)/income</b>		<b>(89,514)</b>	<b>114,147</b>	<b>24,633</b>	<b>60,958</b>
Transfer between funds	12	72,540	(72,540)	-	-
<b>Net movement in funds</b>		<b>(16,974)</b>	<b>41,607</b>	<b>24,633</b>	<b>60,958</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		-	80,089	80,089	19,131
<b>Total funds carried forward</b>		<b>(16,974)</b>	<b>121,696</b>	<b>104,722</b>	<b>80,089</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 10 to 19 form part of these financial statements

BALANCE SHEET  
AS AT 31 MARCH 2023

	Note	2023 £	2022 (restated) £
<b>Fixed assets</b>			
Tangible assets	8	222,394	217,452
		<u>222,394</u>	<u>217,452</u>
<b>Current assets</b>			
Debtors	9	2,875	-
Cash at bank and in hand		77,760	69,966
		<u>80,635</u>	<u>69,966</u>
Creditors: amounts falling due within one year	10	(2,977)	(600)
<b>Net current assets</b>		<u>77,658</u>	<u>69,366</u>
<b>Total assets less current liabilities</b>		<u>300,052</u>	<u>286,818</u>
Creditors: amounts falling due after more than one year	11	(195,330)	(234,649)
<b>Total net assets</b>		<u>104,722</u>	<u>52,169</u>
<b>Charity funds</b>			
Restricted funds	12	(16,974)	-
Unrestricted funds	12	121,696	80,089
<b>Total funds</b>		<u>104,722</u>	<u>80,089</u>

The CIO was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respects to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to CIOs.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE012803**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

---

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....  
**Alan Taylor, Chair of Trustees**

Date: 30 January 2024

The notes on pages 10 to 19 form part of these financial statements.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

---

**1. General information**

The Potters House Christian Fellowship UK Norwich Church is a Charitable Incorporated Organisation ("CIO") registered with The Charity Commission for England and Wales. The principal activities are those of a pentecostal church.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

The Potters House Christian Fellowship UK Norwich Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

---

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%

**2.6 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the period.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees for the furtherance of the general objectives of the CIO which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Restricted Funds Period 31 March 2023 £</b>	<b>Unrestricted Funds Period 31 March 2023 £</b>	<b>Total Funds Period 31 March 2023 £</b>	<b>Total Funds Period 31 March 2022 £</b>
Donation	79,173	352,466	431,640	428,098
	<u>79,173</u>	<u>352,466</u>	<u>431,640</u>	<u>428,098</u>

**4. Analysis of expenditure by activities**

	<b>Activities undertaken directly Period 31 March 2023 £</b>	<b>Support cost Period 31 March 2023 £</b>	<b>Total Funds Period 31 March 2023 £</b>	<b>Total Funds Period 31 March 2022 £</b>
General ministry	313,999	70,177	384,176	345,072
Building works	42,845	-	42,845	60,254
	<u>356,844</u>	<u>70,177</u>	<u>427,771</u>	<u>405,326</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**4. Analysis of expenditure by activities (continued)**  
**Analysis of direct costs**

	Period March 31 2023 £	Total funds Period March 31 2022 £
Building - Maintenance/Works	42,845	60,254
Building - Running Costs	86,689	69,806
Conference and seminars	21,363	3,611
Equipment	2,684	14,222
Fellowship tithe	27,370	25,400
Harvesters homecoming	10,158	10,101
Local outreach	5,761	2,599
New church support	16,683	21,135
Parsonage	14,949	23,011
Revival	10,576	5,414
Staff costs	29,930	58,848
Children ministries	2,023	217
Travel and impact teams	11,891	11,234
Visiting speakers	23,402	15,575
World evangelism	47,239	22,867
Other	3,280	1,334
	<b>356,844</b>	<b>345,627</b>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**4 Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds Period March 31 2023 £	Total funds Period March 31 2022 £
Bank Charges	5,777	1,301.26
Books and periodicals	402	698
Depreciation	46,423	27,025
Equipment	990	332
Governance costs	1,015	4,229
Hospitality	7,699	5,986
Motor running	3,117	5,031
Self-employed contractors (cleaners & evangelist)	-	11,779
Telephone and broadband	1,683	1,915
Other	3,071	1,402
	<u>70,177</u>	<u>59,699</u>

**5 Independent examiner's remuneration**

	Period 31-Mar 2023 £	Period 31-Mar 2022 £
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	<u>750</u>	<u>600</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**6. Staff costs**

	Period March 31 2023 £	Period March 31 2022 £
Wages and salaries	29,500	56,399
Social security costs	1,191	2,449
Contribution to defined contribution pension schemes	580	1,475
	<u>31,271</u>	<u>60,323</u>

The average number of persons employed by the CIO during the period was as follows:

	Period March 31 2023 No.	Period March 31 2022 No.
General ministry	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

Paragraph 9.32 of the Charities SORP (FRS 102) requires all charities to disclose the total of any employee benefits received by trustees and its key management personnel for their services - see note 7 for details of Trustee remuneration and expenses.

**7. Trustees' remuneration and expenses**

During the period the church's Pastor, ex officio a Trustee of the CIO, has been paid remuneration in his capacity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

		Period March 31 2023 £	Period March 31 2022 £
Alan Taylor	Remuneration	19,326	6,000
<i>Trustee from 19 November 2021</i>	Pension contributions paid	580	179
	Other benefits	-	-
Paul Boddy	Remuneration	-	9,178
<i>Trustee through to 19 November 2021</i>	Pension contributions paid	-	382
	Other benefits	-	-

During the period the church's Pastor, Alan Taylor, ex officio a Trustee, lived in a parsonage funded by the CIO.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**8. Tangible fixed assets**

	Freehold property £	Motor Vehicle £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2022 <i>(restated)</i>	150,000	10,000	121,528	281,528
Additions	10,000	-	41,366	51,366
At 31 March 2023	<u>160,000</u>	<u>10,000</u>	<u>162,894</u>	<u>332,894</u>
<b>Depreciation</b>				
At 1 April 2022	11,543	6,187	46,346	64,076
Charge for the period	3,200	2,500	40,723	46,423
At 31 March 2023	<u>14,743</u>	<u>8,687</u>	<u>87,070</u>	<u>110,499</u>
<b>Net book value</b>				
At 31 March 2023	<u>145,257</u>	<u>1,314</u>	<u>75,824</u>	<u>222,394</u>

**9. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Prepayment and accrued income	2,875	-
	<u>2,875</u>	<u>-</u>

**10. Creditors: Amount falling due within one year**

	2023 £	2022 <i>(restated)</i> £
Credit Cards	-	-
Other Creditors	-	-
PAYE & NI	2,227	-
Governance Costs	750	600
	<u>2,977</u>	<u>600</u>

---

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023

---

11. Creditors: Amounts falling due after more than one year

	2023	2022
	£	(restated) £
Stevenson Road Mortgage	71,580	95,899
Paddock Street Renovation Loan	123,750	138,750
	<u>195,330</u>	<u>234,649</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023	2022
	£	£
Payable or repayable by instalments	106,530	117,750
	<u>106,530</u>	<u>117,750</u>

The Stevenson Road Mortgage is secured on the CIO's freehold property: 116 Stevenson Road, Norwich, NR5 8TN.  
The Paddock Street Renovation Loan is unsecured and interest free.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**12. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General funds	<u>373,231</u>	<u>(259,084)</u>	<u>(72,540)</u>	<u>121,696</u>	<u>80,089</u>
<b>Restricted funds</b>					
Love offering	12,348	(23,402)	11,054	-	-
Evangelism	64,104	(81,078)	-	(16,974)	-
Conference	1,480	(21,363)	19,883	-	-
Building	1,242	(42,845)	41,603	-	-
	<u>79,173</u>	<u>(168,688)</u>	<u>72,540</u>	<u>(16,974)</u>	<u>-</u>
Total of funds	<u>452,404</u>	<u>(427,771)</u>	<u>-</u>	<u>104,722</u>	<u>80,089</u>

**Love Offering** — Donations given for love offering are given specifically for the visiting speaker. All money given is passed onto the visiting speaker.

**Evangelism** — Donations to this fund are for the purpose of supporting mission. Primarily the churches launched from the Norwich congregation, but also to support other Potters House Churches as the need arises. For example the funds are used to cover the missionary church costs, missionary family living costs, and travel expenses (as the need arises) for church leadership to visit in order to assist with the work with preaching, counselling, offering support and training.

**Conference** — The UK Potters House holds an annual conference which is free to attend; donations given for conference are given specifically to help cover these costs.

**Building** — These funds are those donated specifically for building works.

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023

13. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £	Balance at 31 March 2022 (Restated) £
General funds	373,231	(259,084)	(72,540)	121,696	80,089
Restricted funds	79,173	(168,688)	72,540	(16,974)	-
	<u>452,404</u>	<u>(427,771)</u>	<u>-</u>	<u>104,722</u>	<u>80,089</u>

14. Analysis of net assets between funds.

Analysis of net assets between funds - current period

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	-	222,394	222,394	245,354
Current assets	-	80,635	80,635	69,384
Creditors due within one year	-	(2,977)	(2,977)	(22,800)
Creditors due in more than one year	-	(195,330)	(195,330)	(211,849)
<b>Total</b>	<u>-</u>	<u>104,722</u>	<u>104,722</u>	<u>80,089</u>

15. Pension Commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £987.

16. Related party transaction

Details of Trustee remuneration and expenses is given in note 7.

During the period, the wife of Trustee Alan Taylor was employed by the CIO, and received a gross salary of £9,600.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**

England & Wales - Charity number 1176479

---

# Accounts

---

Registered number: CE012403  
Charity number: 1176479

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organization)

---

**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## CONTENTS

	Page
Reference and administrative details of the CIO, its trustees and advisers	1
Trustees' report	2-4
Trustees' responsibilities statement	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8-9
Notes to the financial statements	10-19

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 MARCH 2022

---

<b>Trustees</b>	Paul Boddy (Chair) – Resigned 19 <sup>th</sup> November 2021 Alan Taylor (Chair) – Appointed 19 <sup>th</sup> November 2021 Michael Cant Basil Choudhry Peter Nash
<b>Company registered number</b>	CE012803
<b>Charity registered number</b>	1176479
<b>Registered office</b>	Potters House Church 36 Paddock Street Norwich NR2 4TW
<b>Solicitors</b>	Clapham & Collinge LLP St Catherine’s House All Saints Green Norwich NR1 3GA

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2022

---

The Trustees present their report along with the financial statements of the charity for the period 1 April 2021 to 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 12 and comply with the Charity's Constitution and applicable law.

### **Structure, Governance and Management**

The Church registered as a Charitable Incorporated Organisation on 2 January 2018 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public. Appointment of the trustees is governed by the Constitution of the Charity. The current board of trustees constitutes four members. Details of the trustees who have served during the period are given on page 1. The Church's Pastor is ex officio the chair of trustees. He is also responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the board. Finance is raised from the congregation's contributions and Gift Aid. The board of trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the Church's Pastor, trustees are appointed to two-year terms, and may serve for a maximum of six consecutive years. The trustees retain the collective responsibility for major financial decisions and investments and board meetings are held monthly.

### **Change in leadership**

Paul Boddy has been Pastor of the Church since 2010, ex officio the chair of trustees. Unfortunately, due to a period of ill health Pastor Boddy resigned from his role effective 19<sup>th</sup> November 2021. Alan Taylor, being duly licenced by the Potters House UK Pastors' Executive, was appointed as Pastor, ex officio the chair of trustees, on the 19<sup>th</sup> November 2021. With the change in leadership the strategic vision and direction for the Charity remains unchanged.

### **Objectives and Activities**

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus and the challenge to live for God and be obedient to His will for their lives.

As a Christian organisation, our aim is to promote the Gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work. All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offerings and donations. Concerts and drama productions are free of charge and are paid for by the congregation's contributions.

Regular church services are held at Potters House Church, 36 Paddock Street, Norwich, NR2 4TW on Wednesday nights and Sunday mornings and evenings.

Sunday school classes are held on Sunday mornings, and Children's Church services on Sunday evenings aim to reach out to local families, catering for ages 4-12. We have a nursery available from birth to 3 which enables parents to take part in every service knowing that their small children are well cared for. A number of young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children, and we maintain a safeguarding policy.

The Church actively seeks to support marriages and has invested in both literature and finances to this purpose, as well as through organising 3-day marriage seminars. These have been very popular and are well attended. The seminars have also been attended by couples who do not attend our church regularly.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

---

### **Covid19 Impact**

This financial year the Church was not required to close due to any Covid19 restrictions, however, the pandemic did continue to cause disruption. For the first half of the financial year due to social distancing some of the congregation were unable to attend in-person services. However, by the second half of the financial year we had largely been able to return to normal operations.

### **Paddock Street**

After 16 years at 109-113 Dereham Road during the previous financial year the trustees concluded the search for a new church building. The trustees were looking to find a building that continued to be in a central location, yet would have capacity for long-term expansion and flexibility. From July 2020 we began renovating the building. By the start of this financial year we had already completed the refurbishment of the café area, nurseries, downstairs auditorium, Sunday school rooms and offices. This meant that the focus for this financial year was completing the upstairs of the building. The main upstairs auditorium was largely completed by July 2021, in time for us to house our annual Harvesters Homecoming event. The event saw 280 attend and was our largest post-Covid event. Renovations were complete in September 2021, with the Church being able to make full use of the entire building.

### **116 Stevenson Road**

The Church acquired a small community centre, 116 Stevenson Road, at auction in January 2018. It was intended to be a long-term property investment for the Church with the original vision for the building to be a hub for outreach into the Larkman Estate. After several years of outreach activity, momentum stalled during the pandemic. With the Church undertaking the major expansion of our city-centre operations by moving into the Paddock Street building, it was not sustainable for us to continue to operate from two locations. During the Financial Year we were able to secure a tenant for 116 Stevenson Road on a five year lease. This allows the property to be income generative and for us to dedicated into growing attendance at Paddock Street.

### **Achievements and Performance**

We host the annual UK Potter's House Children's Workers Conference which focuses on training and developing the ministry of the volunteers who work with children and young people in Sunday School/Children's Church/youth work. As well as attendees from the UK fellowship, we have had attendees from overseas churches. This conference is free of charge and is paid for from members' contributions, who also make their homes available for accommodation.

We currently have 'daughter' churches in Bury St Edmunds, Doncaster, Erdington, Glasgow, Leicester, Middlesbrough, Newcastle and Portsmouth. The pastoral couples in these churches were trained within our church. We also have 'granddaughter' churches in Ipswich, Peterborough, Rugby, Solihull and Walsall. We have a pastoral couple acting as missionaries in Stockholm, Sweden. These churches are supported financially and spiritually by the Norwich congregation. These churches are invited each July to attend an annual Harvesters Homecoming.

### **Plans for 2022/23**

The final major construction project at Paddock Street is to secure a long-term solution for the roof. The trustees understood from the initial pre-lease site survey that the roof was in a poor state, however, now having spent a winter using the upstairs auditorium it is clear that the roof will require substantial work. We are in negotiation with the landlord to formulate a long-term solution.

The trustees will continue to invest funds in planting churches and regular revivals and outreaches. Plans for 2022/23 include further expression in both national and world evangelism. We envision continuing to church planting locally, regionally and internationally including continued missionary support in line with our objectives.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

---

### Financial Review

The trustees consider that the stability of the church and the finances received have been satisfactory. The Church continues to benefit from the generosity and support of its congregation through their giving. Giving has continued, despite the pandemic, to be buoyant. Additionally, this financial year we have benefited from several Covid19 related grants and rental income from the 116 Stevenson Road property.

The trustees are happy with the level of income and the commitment of its congregation through their regular donations, which is boosted by the Gift Aid scheme.

In the previous financial year there was disruption to our normal finances due to Covid19 preventing our ordinary programme of events and the major renovation works on our new Paddock Street building. During this financial year we continued to experience higher than normal building works costs as we completed the upstairs of Paddock Street. Additionally, during the financial year we had higher payroll costs covering the transition between pastors. However, despite the additional expenditure, the Church was able to return to an in-year income/expenditure surplus this financial year.

We once again returned to an in-year surplus. With the large-scale renovation work now complete, the trustees anticipate that next financial year the Church's finances will return completely to their long-term/typical pattern, with substantially lower payroll and building works costs.

### Investment Powers

The Constitution authorises the trustees to make and hold investments using general funds of the charity. No such investments are presently held.

### Reserves Policy

The Charity's policy is to maintain sufficient unrestricted funds to cover the next month's expenditure. Reserves are maintained in a separate bank account to operating accounts. This requirement has been met throughout this financial year.

Approved by order of the members of the Board of Trustees and signed on its behalf by:

.....

**Alan Taylor**

**Chair of Trustees**

**Date: 10th January 2023**

---

## THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 31 MARCH 2022

---

The trustees (who are also the directors of the CIO for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 order of the members of the board of trustees and signed on its behalf by:

.....  
**Alan Taylor**

**Chair of Trustees**

**Date: 10th January 2023**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2022

---

### Independent Examiner's Report to the trustees of The Potters House Christian Fellowship UK Norwich Church ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the period ended 31 March 2022.

#### Responsibilities and Basis of Report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

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

1. accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

This report is made solely to the CIO's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body, for my work or for this report.

Signed: *R Saeed*

Date: 5 January 2023

Mr.R Saeed BSc MA ACCA

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

	Note	Restricted Funds Period 31 March 2022 £	Unrestricted Funds Period 31 March 2022 £	Total Funds Period 31 March 2022 £	Total Funds Period 31 March 2021 £
<b>Income from</b>					
Donation and Legacies	3	80,338	347,760	428,098	396,764
Investments		-	26	26	-
Grant Income		-	28,782	28,782	-
Rental / Trading Income		-	9,978	9,978	-
<b>Total income</b>		<b>80,338</b>	<b>347,786</b>	<b>466,884</b>	<b>396,764</b>
<b>Expenditure on:</b>					
Charitable activities		137,227	268,099	405,326	443,034
<b>Total expenditure</b>		<b>137,227</b>	<b>268,099</b>	<b>405,326</b>	<b>443,034</b>
<b>Net (expenditure)/income</b>		<b>(56,888)</b>	<b>79,686</b>	<b>61,558</b>	<b>(46,270)</b>
Transfer between funds	12	43,895	(43,895)	-	-
<b>Net movement in funds</b>		<b>(12,993)</b>	<b>35,791</b>	<b>61,558</b>	<b>(46,270)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		-	33,593	33,593	55,915
<b>Total funds carried forward</b>		<b>-</b>	<b>69,384</b>	<b>69,384</b>	<b>9,645</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 10 to 19 form part of these financial statements

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)  
REGISTERED NUMBER: CE012803

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	245,354	233,016
		<u>245,354</u>	<u>233,016</u>
<b>Current assets</b>			
Debtors	9	-	-
Cash at bank and in hand		69,384	55,512
		<u>69,384</u>	<u>55,512</u>
Creditors: amounts falling due within one year	10	(22,800)	(51,882)
		<u>46,584</u>	<u>3,630</u>
<b>Net current assets</b>		<b>46,584</b>	<b>3,630</b>
<b>Total assets less current liabilities</b>		<b>291,938</b>	<b>236,645</b>
Creditors: amounts falling due after more than one year	11	(211,849)	(227,000)
		<u>80,089</u>	<u>9,645</u>
<b>Total net assets</b>		<b>80,089</b>	<b>9,645</b>
<b>Charity funds</b>			
Restricted funds	12	-	17,371
Unrestricted funds	12	69,384	(7,726)
		<u>69,384</u>	<u>9,645</u>
<b>Total funds</b>		<b>69,384</b>	<b>9,645</b>

The CIO was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respects to accounting records and preparation of financials statements.

The financial statements have been prepared in accordance with the provisions applicable to CIOs.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE012803**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

---

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....  
**Alan Taylor, Chair of Trustees**

Date: 10 January 2023

The notes on pages 10 to 19 form part of these financial statements.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

**1. General information**

The Potters House Christian Fellowship UK Norwich Church is a Charitable Incorporated Organisation ("CIO") registered with The Charity Commission for England and Wales. The principal activities are those of a pentecostal church.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

The Potters House Christian Fellowship UK Norwich Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

---

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%

**2.6 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the period.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees for the furtherance of the general objectives of the CIO which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Restricted Funds Period 31 March 2022 £</b>	<b>Unrestricted Funds Period 31 March 2022 £</b>	<b>Total Funds Period 31 March 2022 £</b>	<b>Total Funds Period 31 March 2021 £</b>
Donation	80,338	347,760	428,098	396,764
	<u>80,338</u>	<u>347,760</u>	<u>428,098</u>	<u>396,764</u>

**4. Analysis of expenditure by activities**

	<b>Activities undertaken directly Period 31 March 2022 £</b>	<b>Support cost Period 31 March 2022 £</b>	<b>Total Funds Period 31 March 2022 £</b>	<b>Total Funds Period 31 March 2021 £</b>
General ministry	285,373	59,699	345,072	250,534
Building works	60,254	-	60,254	192,500
	<u>345,627</u>	<u>59,699</u>	<u>405,326</u>	<u>443,034</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

**4. Analysis of expenditure by activities (continued)**  
**Analysis of direct costs**

	Period March 31 2022 £	Total funds Period March 31 2021 £
Building - Maintenance/Works	60,254	-
Building - Running Costs	69,806	168,866
Conference and seminars	3,611	6,055
Equipment	14,222	5,176
Fellowship tithe	25,400	19,539
Harvesters homecoming	10,101	2,432
Local outreach	2,599	1,590
New church support	21,135	8,537
Parsonage	23,011	18,208
Revival	5,414	845
Staff costs	58,848	76,830
Sunday school and youth group	217	-
Travel and impact teams	11,234	6,819
Visiting speakers	15,575	12,795
World evangelism	22,867	53,881
Other	1,334	2,686
	<b>345,627</b>	<b>384,259</b>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

**4 Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Total funds Period March 31 2022 £	Total funds Period March 31 2021 £
Bank Charges	1,301	-
Books and periodicals	698	1,040
Depreciation	27,025	25,813
Equipment	332	1,029
Governance costs	4,229	15,958
Hospitality	5,986	1,918
Motor running	5,031	1,728
Self-employed contractors (cleaners & evangelist)	11,779	5,719
Telephone and broadband	1,915	2,864
Other	1,402	2,706
	<u>59,699</u>	<u>58,775</u>

**5 Independent examiner's remuneration**

	Period 31-Mar 2022 £	Period 31-Mar 2021 £
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	<u>600</u>	<u>620</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

**6. Staff costs**

	Period March 31 2022	Period March 31 2021
		£
Wages and salaries	56,399	70,707
Social security costs	2,449	5,126
Contribution to defined contribution pension schemes	1,475	725
	<u>60,323</u>	<u>76,559</u>

The average number of persons employed by the CIO during the period was as follows:

	Period March 31 2022	Period March 31 2021
	No.	No.
General ministry	2	3
Buiding works	-	2
	<u>2</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

Paragraph 9.32 of the Charities SORP (FRS 102) requires all charities to disclose the total of any employee benefits received by trustees and its key management personnel for their services - see note 7 for details of Trustee remuneration and expenses.

**7. Trustees' remuneration and expenses**

During the period the church's Pastor, ex officio a Trustee of the CIO, has been paid remuneration in his capacity as Pastor. The value of Trustees' remuneration and other benefits was as follows:

		Period March 31 2022	Period March 31 2021
		£	£
Paul Boddy <i>Trustee through to 19 November 2021</i>	Remuneration	9,178	14,340
	Pension contributions paid	382	430
	Other benefits	-	-
Alan Taylor <i>Trustee from 19 November 2021</i>	Remuneration	6,000	-
	Pension contributions paid	179	-
	Other benefits	-	-

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

**8. Tangible fixed assets**

	Freehold property £	Motor Vehicle £	Fixtures and fittings £	Total £
<b>Cost or Valuation</b>				
At 1 April 2021	141,862	4,125	87,029	233,016
Additions	8,138	-	4,200	12,338
At 31 March 2022	<u>150,000</u>	<u>4,125</u>	<u>91,229</u>	<u>245,354</u>
<b>Depreciation</b>				
At 1 April 2021	8,543	5,155	23,539	37,425
Charge for the period	3,000	1,031	22,807	27,025
At 31 March 2022	<u>11,543</u>	<u>6,187</u>	<u>46,346</u>	<u>64,450</u>
<b>Net book value</b>				
At 31 March 2022	<u>147,000</u>	<u>3,094</u>	<u>68,421</u>	<u>218,515</u>

**9. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Prepayment and accrued income	-	-
	<u>          </u>	<u>          </u>

**10. Creditors: Amount falling due within one year**

	2022 £	2021 £
Stevenson Road Mortgage	7,800	10,800
Paddock Street Renovation Loan	15,000	15,000
Credit Cards	-	15,149
Other Creditors	-	6,742
PAYE & NI	-	4,190
	<u>22,800</u>	<u>51,882</u>

---

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

---

11. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Stevenson Road Mortgage	88,099	92,000
Paddock Street Renovation Loan	123,750	135,000
	<u>211,849</u>	<u>227,000</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022	2021
	£	£
Payable or repayable by instalments	117,750	125,136
	<u>117,750</u>	<u>125,136</u>

The Stevenson Road Mortgage is secured on the CIO's freehold property: 116 Stevenson Road, Norwich, NR5 8TN.  
The Paddock Street Renovation Loan is unsecured and interest free.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2022**

**12. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General funds	<b>386,546</b>	<b>(268,099)</b>	<b>(43,895)</b>	<b>69,384</b>	<b>(32,986)</b>
<b>Restricted funds</b>					
Love offering	11,137	(15,575)	4,438	-	-
Evangelism	44,792	(57,786)	-	-	(13,284)
Conference	580	(3,611)	3,031	-	-
Building	23,829	(60,254)	36,426	-	-
	<b>80,338</b>	<b>(137,227)</b>	<b>43,895</b>	<b>-</b>	<b>(13,284)</b>
Total of funds	<b>466,884</b>	<b>(405,326)</b>	<b>-</b>	<b>69,384</b>	<b>(46,270)</b>

**Love Offering** — Donations given for love offering are given specifically for the visiting speaker. All money given is passed onto the visiting speaker.

**Evangelism** — Donations to this fund are for the purpose of supporting mission. Primarily the churches launched from the Norwich congregation, but also to support other Potters House Churches as the need arises. For example the funds are used to cover the missionary church costs, missionary family living costs, and travel expenses (as the need arises) for church leadership to visit in order to assist with the work with preaching, counselling, offering support and training.

**Conference** — The UK Potters House holds an annual conference which is free to attend; donations given for conference are given specifically to help cover these costs.

**Building** — These funds are those donated specifically for building works.

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2022

13. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £	Balance at 31 March 2021 £
General funds	386,546	(268,099)	(43,895)	74,552	(32,986)
Restricted funds	80,338	(137,227)	43,895	(12,993)	(13,284)
	<u>466,884</u>	<u>(405,326)</u>	<u>-</u>	<u>61,558</u>	<u>(46,270)</u>

14. Analysis of net assets between funds.

Analysis of net assets between funds - current period

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	-	245,354	245,354	233,016
Current assets	-	69,384	69,384	55,512
Creditors due within one year	-	(22,800)	(22,800)	(51,882)
Creditors due in more than one year	-	(211,849)	(211,849)	(227,000)
<b>Total</b>	<u>-</u>	<u>80,089</u>	<u>80,089</u>	<u>9,645</u>

15. Pension Commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £987.

16. Related party transaction

Details of Trustee remuneration and expenses is given in note 7.  
During the period, the wife of Trustee Alan Taylor was employed by the CIO, and received a gross salary of £4,800.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**

England & Wales - Charity number 1176479

---

# Accounts

---

Registered number: CE012403  
Charity number: 1176479

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organization)

---

**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## CONTENTS

	Page
Reference and administrative details of the CIO, its trustees and advisers	1
Trustees' report	2-4
Trustees' responsibilities statement	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8-9
Notes to the financial statements	10-19

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 MARCH 2021

---

<b>Trustees</b>	Paul Boddy (Chair) Michael Cant Basil Choudhry Peter Nash
<b>Company registered number</b>	CE012803
<b>Charity registered number</b>	1176479
<b>Registered office</b>	Potters House Church 36 Paddock Street Norwich NR2 4TW
<b>Solicitors</b>	Clapham & Collinge LLP St Catherine's House All Saints Green Norwich NR1 3GA

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2021

---

The Trustees present their report along with the financial statements of the charity for the period 1 April 2020 to 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 12 and comply with the Charity's Constitution and applicable law.

### Structure, Governance and Management

The Church registered as a Charitable Incorporated Organisation on 2 January 2018 and its objects are to promote the Christian faith. For the furtherance of this aim regular activities are carried out and invitations given out to the public.

Appointment of the trustees is governed by the Constitution of the Charity. The current board of trustees constitutes four members. Details of the trustees who have served during the period are given on page 1. The Church's pastor is ex officio the chair of trustees. He is also responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the board. Finance is raised from the congregation's contributions and Gift Aid.

The board of trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon congregational members will be invited to confirm the new trustee by vote. Other than the Church's pastor, trustees are appointed to two-year terms, and may serve for a maximum of six consecutive years. The trustees retain the collective responsibility for major financial decisions and investments and board meetings are held monthly.

### Objectives and Activities

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus and the challenge to live for God and be obedient to His will for their lives.

As a Christian organisation, our aim is to promote the Gospel of Jesus Christ firstly in our local community and the surrounding areas, by church planting and supporting missionary work. We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work.

All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offerings and donations. Concerts and drama productions are free of charge and are paid for by the congregation's contributions.

Regular church services are held at Potters House Church, 36 Paddock Street, Norwich, NR2 4TW on Wednesday nights and Sunday mornings and evenings.

Sunday school classes are held on Sunday mornings, and Children's Church services on Sunday evenings aim to reach out to local families, catering for ages 4-12. We have a nursery available from birth to 3 which enables parents to take part in every service knowing that their small children are well cared for. A number of young adults and teenagers within the congregation have active roles in all these ministries. DBS checks have been carried out on those working with children, and we maintain a safeguarding policy.

The Church actively seeks to support marriages and has invested in both literature and finances to this purpose, as well as through organising 3-day marriage seminars. These have been very popular and are well attended. The seminars have also been attended by couples who do not attend our church regularly.

### Covid19 Impact

Covid19 has caused substantial impact to the normal running of the Church during this financial year, however, Church members have been quick to adapt. Whilst the Church was legally required to close for worship for the first three months of this financial year, we did not miss any of our regular services and were able to switch to virtual service immediately.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

---

The congregation was quick to ensure that less computer literate members were supported in accessing online services. We quickly started to host virtual Home Bible Study groups, produce digital Children's Church content and instituted daily Bible Zoom reading and prayer groups.

The Church supported the vulnerable in our Church community and beyond, with the development of a food bank serving over 500 families food parcels from our 116 Stevenson Road building on the Larkman Estate.

Financially church members have continued to be faithful in their giving, with record donations despite the uncertain economic situation of the pandemic.

### **Paddock Street**

After 16 years at 109-113 Dereham Road during this financial year the trustees concluded the search for a new church building. The trustees were looking to find a building that continued to be in a central location, but would have capacity for long-term expansion and flexibility. After successfully receiving change of use planning permission, in July 2020 we started the lease for 36 Paddock Street, an empty warehouse. We have signed a 25 year lease, with break-clauses after 15 and 20 years. This means we will be at Paddock Street for at least the next 15 years. As part of our lease agreement the landlord has funded much of the renovation work required.

From July 2020 we began renovating the building. This took a huge effort from the congregation with hundreds of volunteer hours of work, as well as the temporary increase in the church's payroll. In November 2020 the downstairs auditorium was completed and we were able to start using the building. By the end of this financial year the café area, nurseries, downstairs auditorium, sunday school rooms and offices had all been refurbished.

Additionally during the year we have re-roofed and re-fenced our building at 116 Stevenson Road.

### **Achievements and Performance**

We host the annual UK Potter's House Children's Workers Conference which focuses on training and developing the ministry of the volunteers who work with children and young people in Sunday School/Children's Church/youth work. As well as attendees from the UK fellowship, we have had attendees from overseas churches. This conference is free of charge and is paid for from members' contributions, who also make their homes available for accommodation.

We currently have 'daughter' churches in Bury St Edmunds, Doncaster, Erdington, Glasgow, Leicester, Middlesbrough, Newcastle, Portsmouth and Southampton. The pastoral couples in these churches were trained within our church. We also have 'granddaughter' churches in Ipswich, Peterborough, Rugby, Solihull and Walsall. We have a pastoral couples acting as missionaries in Stockholm, Sweden. These churches are supported financially and spiritually by the Norwich congregation. These churches are invited each July to attend an annual Harvesters Homecoming, due to covid this this three day event was virtual this year.

### **Plans for 2021/22**

The trustees intend for the upstairs auditorium at Paddock Street to be operational from July 2021, with the bulk of renovations complete in time to host Harvesters Homecoming 2021.

The trustees will continue to invest funds in planting churches and regular revivals and outreaches. Plans for 2021/22 include further expression in both national and world evangelism. We envision continued church planting locally, regionally and internationally including continued missionary support in line with our objective.

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

---

### Financial Review

The trustees consider that the stability of the church and the finances received have been satisfactory.

The Church continues to benefit from the generosity and support of its members through their giving. The trustees are happy with the level of income and the commitment of its members through their regular donations, which is boosted by the Gift Aid scheme.

Due to the disruption of Covid19 on the routine annual activities of the church (such as revival meetings, conference attendance and a virtual Harvesters Homecoming) many of our income and expenditure categories have different patterns to the historical trend. Additionally, due to the renovation on the Paddock Street building we have particularly high spending on building works and a temporarily increased payroll cost.

### Investment Powers

The Constitution authorises the trustees to make and hold investments using general funds of the charity. No such investments are presently held.

### Reserves Policy

The Charity's policy is to maintain sufficient unrestricted funds to cover the next month's expenditure. This requirement has been met throughout this financial year.

Approved by order of the members of the Board of Trustees and signed on its behalf by:



.....  
**Basil Choudhry, Trustee**

**Date: 10th December 2021**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 31 MARCH 2021

---

The Trustees (who are also the directors of the CIO for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 order of the members of the Board of Trustees and signed on its behalf by:

  
.....

**Basil Choudhry, Trustee**

**Date: 10th December 2021**

---

# THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH

(A Charitable Incorporated Organization)

---

## INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2021

---

### Independent Examiner's Report to the trustees of The Potters House Christian Fellowship UK Norwich Church ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the period ended 31 March 2021.

#### Responsibilities and Basis of Report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

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

1. accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

This report is made solely to the CIO's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body, for my work or for this report.

Signed: *R Saeed*

Date: 8 November 2021

Mr.R Saeed BSc MA ACCA

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

	Note	Restricted Funds Period 31 March 2021 £	Unrestricted Funds Period 31 March 2021 £	Total Funds Period 31 March 2021 £	Total Funds Period 31 March 2020 £
<b>Income from</b>					
Donation and legacies	3	82,224	314,540	396,764	322,967
Investments		-			33
<b>Total income</b>		<b>82,224</b>	<b>314,540</b>	<b>396,764</b>	<b>323,000</b>
<b>Expenditure on:</b>					
Charitable activities		98,389	344,644	443,034	321,628
<b>Total expenditure</b>		<b>98,389</b>	<b>344,644</b>	<b>443,034</b>	<b>321,628</b>
<b>Net (expenditure)/income</b>		<b>(16,166)</b>	<b>(30,104)</b>	<b>(46,270)</b>	<b>1,372</b>
Transfer between funds	12	2,882	(2,882)	-	-
<b>Net movement in funds</b>		<b>(13,284)</b>	<b>(32,986)</b>	<b>(46,270)</b>	<b>1,372</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		5,558	50,357	55,915	54,543
<b>Total funds carried forward</b>		<b>(7,726)</b>	<b>17,371</b>	<b>9,645</b>	<b>55,915</b>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 10 to 19 form part of these financial statements

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)  
REGISTERED NUMBER: CE012803

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	233,016	147,769
		<u>233,016</u>	<u>147,769</u>
<b>Current assets</b>			
Debtors	9	-	-
Cash at bank and in hand		55,512	25,732
		<u>55,512</u>	<u>25,732</u>
Creditors: amounts falling due within one year	10	(51,882)	(13,450)
		<u>3,630</u>	<u>12,282</u>
<b>Net current assets</b>			
		3,630	12,282
<b>Total assets less current liabilities</b>		<u>236,645</u>	<u>160,051</u>
Creditors: amounts falling due after more than one year	11	(227,000)	(104,136)
		<u>9,645</u>	<u>55,915</u>
<b>Total net assets</b>		<u>9,645</u>	<u>55,915</u>
<b>Charity funds</b>			
Restricted funds	12	17,371	5,558
Unrestricted funds	12	(7,726)	50,357
		<u>9,645</u>	<u>55,915</u>
<b>Total funds</b>		<u>9,645</u>	<u>55,915</u>

The CIO was entitled to exemption from audit under section 477 of the Companies Act 2006

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respects to accounting records and preparation of financial statements

The financial statements have been prepared in accordance with the provisions applicable to CIOs.

---

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)  
REGISTERED NUMBER: CE012803

---

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2021

---

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



---

**Basil Choudhry, Trustee**

Date: 10 December 2021

The notes on pages 10 to 19 form part of these financial statements.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

---

**1. General information**

The Potters House Christian Fellowship UK Norwich Church is a Charitable Incorporated Organisation ("CIO") registered with The Charity Commission for England and Wales. The principal activities are those of a pentecostal church.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

The Potters House Christian Fellowship UK Norwich Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

---

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
**(A Charitable Incorporated Organisation)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

---

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Motor vehicles	-	25%
Fixtures and fittings	-	25%

**2.6 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.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the period.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees for the furtherance of the general objectives of the CIO which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	Restricted Funds Period 31 March 2021 £	Unrestricted Funds Period 31 March 2021 £	Total Funds Period 31 March 2021 £	Total Funds Period 31 March 2020 £
Donation	58,291	338,473	396,764	322,967
	<u>58,291</u>	<u>338,473</u>	<u>396,764</u>	<u>322,967</u>

**4. Analysis of expenditure by activities**

	Activities undertaken directly Period 31 March 2021 £	Support cost Period 31 March 2021 £	Total Funds Period 31 March 2021 £	Total Funds Period 31 March 2019 £
General ministry	191,759	58,775	250,534	327,535
Building works	192,500	-	192,500	-
	<u>384,259</u>	<u>58,775</u>	<u>443,034</u>	<u>322,967</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**4. Analysis of expenditure by activities (continued)**  
**Analysis of direct costs**

	<b>Period</b>	<b>Total funds</b>
	<b>March 31</b>	<b>March 31</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Building works & running costs	168,866	65,285
World evangelism	53,881	44,828
Conference and seminars	6,055	24,209
Staff costs	76,830	27,257
Pastoral expenses	18,208	18,120
Visiting speakers	12,795	24,090
Fellowship tithe	19,539	18,735
Harvesters homecoming	2,432	10,608
Travel and impact teams	6,819	12,964
Revival	845	10,921
Equipment	5,176	6,518
Local outreach	1,590	8,253
New church support	8,537	16,407
Sunday school and youth group	-	1,154
Other	2,686	2,785
	<u>384,259</u>	<u>292,134</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**4 Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Period March 31 2021 £	Total funds Period March 31 2021 £	Total funds Period March 31 2020 £
Self-employed contractors (cleaners & evangelist)	5,719	5,719	16,146
Depreciation	25,813	25,813	5,907
Governance costs	15,958	15,958	3,465
Telephone and broadband	2,864	2,864	2,662
Hospitality and entertainment	1,918	1,918	2,666
Motor running	1,728	1,728	1,645
Books and periodicals	1,040	1,040	802
Equipment	1,029	1,029	325
Other	2,706	2,706	1,783
	<u>58,775</u>	<u>58,775</u>	<u>35,401</u>

**5 Independent examiner's remuneration**

	Period 31-Mar 2021 £	Period 31-Mar 2020 £
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	<u>620</u>	<u>350</u>

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**6. Staff costs**

	Period March 31 2021	Period March 31 2020 £
Wages and salaries	70,707	24,162
Social security costs	5,126	820
Contribution to defined contribution pension schemes	725	725
	<b>76,559</b>	<b>25,706</b>

The average number of persons employed by the CIO during the period was as follows:

	Period March 31 2021 No.	Period March 31 2020 No.
General ministry	3	2
Buiding works	2	-
	<b>5</b>	<b>2</b>

No employee received remuneration amounting to more than £60,000 in either year.

Paragraph 9.32 of the Charities SORP (FRS 102) requires all charities to disclose the total of any employee benefits received by trustees and its key management personnel for their services - see note 7 for details of Trustee remuneration and expenses.

**7. Trustees' remuneration and expenses**

During the period, a Trustee has been paid remuneration or has received other benefits from an employment with the CIO in his capacity as Church Pastor. The value of Trustees' remuneration and other benefits was as follows:

		Period March 31 2021 £	Period March 31 2019 £
Paul Boddy	Remuneration	14,340	14,340
	Pension contributions paid	430	430
	Other benefits	-	-

During the period ended 31 March 2019, expenses totalling £18,119.72 were reimbursed or paid directly to 1 Trustee.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**8. Tangible fixed assets**

	Freehold property £	Motor Vehicle £	Fixtures and fittings £	Total £
<b>Cost or Valuation</b>				
At 1 April 2019	141,862	4,125	1,782	147,769
Additions		-	85,247	-
At 31 March 2021	<u>141,862</u>	<u>4,125</u>	<u>87,029</u>	<u>233,016</u>
<b>Depreciation</b>				
At 1 April 2020	5,706	4,124	1,782	11,612
Charge for the period	2,837	1,031	21,757	25,813
At 31 March 2020	<u>8,543</u>	<u>5,155</u>	<u>23,539</u>	<u>37,425</u>
<b>Net book value</b>				
At 31 March 2021	<u>139,025</u>	<u>3,094</u>	<u>65,271</u>	<u>207,390</u>

**9. Debtors**

	2020 £	2020 £
<b>Due within one year</b>		
Prepayment and accrued income	-	-
	<u>-</u>	<u>-</u>

**10. Creditors: Amount falling due within one year**

	2021 £	2020 £
Stevenson Road Mortgage	10,800	-
Paddock Street Renovation Loan	15,000	-
Credit Cards	15,149	3,280
Other Creditors	6,742	7,160
PAYE & NI	4,190	3,010
	<u>51,882</u>	<u>13,450</u>

---

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

---

11. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Stevenson Road Mortgage	92,000	104,136
Paddock Street Renovation Loan	135,000	-
	<u>227,000</u>	<u>104,136</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021	2020
	£	£
Payable or repayable by instalments	125,136	78,351
	<u>125,136</u>	<u>78,351</u>

The Stevenson Road Mortgage is secured on the CIO's freehold property: 116 Stevenson Road, Norwich, NR5 8TN.  
The Paddock Street Renovation Loan is unsecured and interest free.

**THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH**  
(A Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**12. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General funds	<b>314,540</b>	<b>(344,644)</b>	<b>(2,882)</b>	<b>(32,986)</b>	<b>50,357</b>
<b>Restricted funds</b>					
Love offering	3,702	(12,795)	9,094		
Evangelism	47,415	(60,699)	-	(13,284)	2,534
Conference	100	(6,055)	5,955		
Harvesters	7,074	(2,432)	(4,641)		
Building	23,933	(16,407)	(7,526)		
	<b>82,224</b>	<b>(98,389)</b>	<b>2,882</b>	<b>(13,284)</b>	<b>5,558</b>
Total of funds	<b>396,764</b>	<b>(443,034)</b>	<b>-</b>	<b>(46,270)</b>	<b>1,372</b>

**Love Offering** — Donations given for love offering are given specifically for the visiting speaker. All money given is passed onto the visiting speaker.

**Evangelism** — Donations to this fund are for the purpose of supporting mission. Primarily the churches launched from the Norwich congregation in the UK and Stockholm, Sweden, but also to support other Potters House Churches as the need arises. For example the funds are used to cover the missionary church costs, missionary family living costs, and travel and expenses (as the need arises) for church leadership to visit in order to assist with the work with preaching, counselling, offering support and training.

**Conference** — The UK Potters House hold an annual conference which is free to attend; donations given for conference are given specifically to help cover these costs.

**Building** — These funds are those donated specifically for building works.

THE POTTERS HOUSE CHRISTIAN FELLOWSHIP UK NORWICH CHURCH  
(A Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

13. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £	Balance at 31 March 2020 £
General funds	314,540	(344,644)	(2,882)	(32,986)	(1,162)
Restricted funds	82,224	(98,389)	2,882	(13,284)	2,534
	<u>396,764</u>	<u>(443,034)</u>	<u>-</u>	<u>(46,270)</u>	<u>1,372</u>

14. Analysis of net assets between funds.

Analysis of net assets between funds - current period

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	-	233,016	233,016	147,769
Current assets	-	55,512	55,512	25,732
Creditors due within one year	-	(51,882)	(51,882)	(13,450)
Creditors due in more than one year	-	(227,000)	(227,000)	(104,136)
<b>Total</b>	<u>-</u>	<u>9,645</u>	<u>9,645</u>	<u>55,915</u>

15. Pension Commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £725

16. Related party transaction

Details of Trustee remuneration and expenses is given in note 7.  
During the period, the wife of Pastor Paul Boddy received a gross salary of £9,822 from the CIO.