

Harbour Church Poole

England & Wales · Charity number 1176975

Details

Other names Harbour Church Poole, PCF, POOLE CHRISTIAN FELLOWSHIP

Status Registered

Legal form CIO

Registered 2018-02-05

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

Contact

Address Harbour Church Poole
Harbour Church Hub
Lagland Street
Poole
BH15 1QD

Phone 07468 459523

Email ops@harbourchurchpoole.co.uk

Website www.harbourchurchpoole.co.uk

Activities

Objects: THE PURPOSES OF THE CIO ARE:1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN POOLE AND THE SURROUNDING NEIGHBOURHOOD; AND2. SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF COMMUNITY FACILITIES; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH ANY ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CIO FROM TIME TO TIME.

Activities: The organisation is a church with Sunday Morning meetings open to all, including activities for children. Midweek small groups for mutual support through prayer, Bible study or activities. Youth activities. Periodic community events. Wellbeing groups are run during the year and are open to all.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£149,288	£171,350	-	-
2024-03-31	£157,121	£147,861	-	-
2023-03-31	£124,046	£126,758	-	-
2022-03-31	£110,497	£112,781	-	-
2021-03-31	£143,706	£126,169	-	-

Trustees

Name	Role	Appointed
Andrew Upton		2023-10-08
Benjamin Lamb		2020-12-21
Lydia Elizabeth Louise Knight		2025-06-30

Harbour Church Poole

England & Wales - Charity number 1176975

Accounts

Charity Registration No. 1176975
CIO Registration No. CE013128

HARBOUR CHURCH POOLE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

harrisons
chartered accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

HARBOUR CHURCH POOLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B Lamb Mr A I M Upton Mrs L E L Knight	(Appointed 30 June 2025)
Charity number	1176975	
CIO registration number	CE013128	
Principal address	Lagland Street Poole Dorset BH15 1QD	
Independent examiner	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE	

HARBOUR CHURCH POOLE

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HARBOUR CHURCH POOLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principle objectives of the trust continue to be the advancement of the Christian faith and the relief of poverty. The activities outlined below were carried out in pursuit of these objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Harbour Church continued its programme of Sunday morning services, which appeal to people of all ages, with under-eighteens typically representing 25% of the congregation.

Teaching from Sunday services was made available online for those unable to join in person, or those outside the church's known community. Other more informal meetings were held throughout the week, using our church building in central Poole and other venues, including members' homes.

A varied programme of teaching, events and activities for under-18s was organised by the church's Children, Youth and Families' Worker. Groups were run on Sunday mornings and at other times of the week, attended by those from within the church and from the wider community.

There were opportunities for the secondary age children to attend camps, with some having the opportunity to develop leadership skills by running sessions or activities. Where there were financial constraints, the church was able to support with this, thanks to a fund set up to assist with specific financial needs. The fund is accessible, by referral, to those from the church and wider community, and several grants were awarded in the course of the year.

The church continued to be active in taking the Christian message and ethos beyond the church community through encouraging its members to engage with the local community.

During August, the church met on Sundays in a local park, in order to give volunteers a rest and to have the opportunity to invite people who might feel more comfortable in an open setting.

Other organised social and leisure activities, that were particularly accessible to all, included walks, coffee mornings, breakfast events, a curry evening, "bring and share" lunches and a board games day.

The Kintsugi Hope wellbeing course was again attended by people from the church and from the wider community. Participants in previous courses were also invited to monthly sessions to continue the mutual support.

Two new monthly initiatives were started, both taking place in our building in the heart of the community, with the aim of offering social and practical support to those who often find themselves isolated. "Connections" is a coffee morning for anyone over fifty, with an activity, information or practical help focus each month. The SEND group aims to be a safe place for those parenting children with additional needs to come for emotional and practical support. Both groups are open to all.

A Carol Service was held in December with a focus on inviting people outside the membership of the church and being accessible to as many people as possible. We also, for the first time, offered Carols by Candlelight at our church building, with more than 20% of the congregation joining us from nearby homes or by invitation. Wreath-making and a Family Fun event were also well-attended by our local community. As a church community we provided items and packed Christmas hampers to be distributed by other charities to some of the most deprived in our local community.

HARBOUR CHURCH POOLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Easter is a key opportunity for the church to reach into the community with the Christian message and support for those in need. Unusually, neither Easter 2024 nor 2025 fell within this financial year.

Support of Mission

The church continued to support a number of local and international Christian endeavours both financially and in prayer, including an organisation in Uganda providing education and practical support to some of the most needy in the locality.

10% of general income is allocated to support missions.

Public Benefit

The building was again made available to various local groups, including other churches and a local running group. The church seeks to serve the local community in a variety of ways, principally through support with mental wellbeing and clubs for children and young people.

Poole Town Pastors use the building as their base each Saturday as they go out into the town to support in various ways any people who may be lonely, or in need, signposting them to other agencies where appropriate.

Achievements and performance

The income of the charity, arising mainly from voluntary giving by the church partners amounted to £149,288 (2024: £157,121).

Financial review

The charity made a deficit in the period of £22,062 (2024: £9,260 surplus). At the period end, unrestricted reserves (including designated funds) totalled £113,811 and restricted reserves totalled £30,874.

The Financial Controls Policy, reviewed in September 2023, states that 3 months of running costs should be held in reserve.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed in accordance with its trust deed, dated 5 February 2018. The charity is a Charitable Incorporated Organisation (CIO), registered number CE013128. New trustees may be appointed by a simple majority of existing trustees. The trustees continued during the year to delegate the spiritual oversight of the church to the elders Mr Gerrard Jones, Dr Samuel Harris, Mr Benjamin Lamb and Mr Andrew Upton.

Mr G A Jones	(Resigned 24 July 2024)
Dr S J Harris	(Resigned 1 July 2025)
Mr B Lamb	
Mr C E Stuart	(Resigned 21 May 2024)
Mr A I M Upton	
Mrs L E L Knight	(Appointed 30 June 2025)

HARBOUR CHURCH POOLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Over this financial period, the church continued to meet jointly with Vine Church Poole. The two churches began meeting together in January 2024, with the aim of exploring a formal merger. The elders of the two churches also met jointly. The two trustee boards met together collaboratively, while maintaining separate records and voting independently on all decisions.

During this process, members of both churches were kept fully-informed of the reasons for considering it, and were included in the decision-making process, with opportunities given to give feedback.

A risk assessment was undertaken to consider any additional risks (financial, governance and compliance, operational or external) to the charity through merging with Vine Church, and, where necessary mitigations were put in place.

By April 2024, the trustees and elders of Poole Christian Fellowship, having satisfied themselves that both their charitable purposes and vision for their outworking were aligned with those of Vine Church, a recommendation was put to the church members that the two churches should merge. Individual consultations with all members endorsed this recommendation and, in May 2024, the decision was taken to merge, and for the two churches together to be known as Harbour Church Poole. (Poole Christian Fellowship, Charity no. 1176975, effected its name change to Harbour Church Poole in June 2025. Vine Church Poole will remain as a Registered Charity until the merger is agreed by the Charity Commission, whereupon it will be dissolved and merge into Harbour Church Poole.)

For the rest of the financial year, all church activities were carried out jointly, pursuant to decisions having first been agreed separately by the trustees of Poole Christian Fellowship.

The trustees' report was approved by the Board of Trustees.



Mr B Lamb

Trustee

Dated: 19 January 2026

HARBOUR CHURCH POOLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARBOUR CHURCH POOLE

I report to the trustees on my examination of the financial statements of Harbour Church Poole (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 19 January 2026

HARBOUR CHURCH POOLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	142,541	6,050	148,591	151,864	1,325	153,189
Investments	4	177	-	177	182	-	182
Other income	5	520	-	520	3,750	-	3,750
Total income		<u>143,238</u>	<u>6,050</u>	<u>149,288</u>	<u>155,796</u>	<u>1,325</u>	<u>157,121</u>
Expenditure on:							
Charitable activities	6	165,300	6,050	171,350	145,961	1,900	147,861
Net (outgoing)/incoming resources before transfers		(22,062)	-	(22,062)	9,835	(575)	9,260
Transfers		-	-	-	(575)	575	-
Net (expenditure)/income for the year/							
Net movement in funds		(22,062)	-	(22,062)	9,260	-	9,260
Fund balances at 1 April 2024		<u>135,873</u>	<u>30,874</u>	<u>166,747</u>	<u>126,613</u>	<u>30,874</u>	<u>157,487</u>
Fund balances at 31 March 2025		<u><u>113,811</u></u>	<u><u>30,874</u></u>	<u><u>144,685</u></u>	<u><u>135,873</u></u>	<u><u>30,874</u></u>	<u><u>166,747</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HARBOUR CHURCH POOLE

BALANCE SHEET

AS AT 31 MARCH 2025

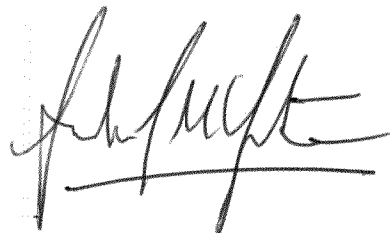
	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		71,872		72,367
Current assets					
Debtors	14	11,853		8,405	
Cash at bank and in hand		63,283		94,987	
		<u>75,136</u>		<u>103,392</u>	
Creditors: amounts falling due within one year	15	<u>(2,323)</u>		<u>(9,012)</u>	
Net current assets			<u>72,813</u>		<u>94,380</u>
Total assets less current liabilities			<u>144,685</u>		<u>166,747</u>
The funds of the charity					
Restricted income funds	17		30,874		30,874
Unrestricted funds	18		113,811		135,873
			<u>144,685</u>		<u>166,747</u>

The financial statements were approved by the trustees on 19 January 2026



Mr B Lamb
Trustee

Mr A I M Upton
Trustee



HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Harbour Church Poole is a charitable incorporated organisation registered in England and Wales.

The charity changed name from Poole Christian Fellowship on 8 June 2025.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	not depreciated
Equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying small charity exemptions.

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	142,541	6,050	148,591	151,864	1,325	153,189

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	177	182

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rent	520	3,750

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Church Activities 2025 £	Church Activities 2024 £
Charitable activities expenses	162,557	142,823
Grant funding of activities (see note 7)	6,639	3,022
Share of governance costs (see note 8)	2,154	2,016
	<u>171,350</u>	<u>147,861</u>
Analysis by fund		
Unrestricted funds	165,300	145,961
Restricted funds	6,050	1,900
	<u>171,350</u>	<u>147,861</u>

7 Grants payable

	2025 £	2024 £
Grants to individuals	6,639	3,022
	<u>6,639</u>	<u>3,022</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,154	2,016
	<u>2,154</u>	<u>2,016</u>
Analysed between:		
Accountancy and legal	2,154	2,016
	<u>2,154</u>	<u>2,016</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,416	1,260
Depreciation of owned tangible fixed assets	495	661
	<u>1,911</u>	<u>1,921</u>

10 Trustees

During the year trustees and their families were reimbursed expenses totalling £815 (2024: £782) in respect of accommodation and ministry expenses.

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

	2025 Number	2024 Number
The average monthly number of employees during the year was:	3	3

Employment costs	2025 £	2024 £
Wages and salaries	102,600	94,757
Social security costs	5,393	4,311
Other pension costs	6,156	5,850
	<u>114,149</u>	<u>104,918</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2024	70,387	6,525	76,912
At 31 March 2025	<u>70,387</u>	<u>6,525</u>	<u>76,912</u>
Depreciation and impairment			
At 1 April 2024	-	4,545	4,545
Depreciation charged in the year	-	495	495
At 31 March 2025	<u>-</u>	<u>5,040</u>	<u>5,040</u>
Carrying amount			
At 31 March 2025	<u>70,387</u>	<u>1,485</u>	<u>71,872</u>
At 31 March 2024	<u>70,387</u>	<u>1,980</u>	<u>72,367</u>

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	10,918	7,538
Prepayments and accrued income	935	867
	<u>11,853</u>	<u>8,405</u>
	<u><u>11,853</u></u>	<u><u>8,405</u></u>
15 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	2,323	9,012
	<u>2,323</u>	<u>9,012</u>
16 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,156	5,850
	<u>6,156</u>	<u>5,850</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
Building Fund	30,844	-	-	-	30,844
Weekend away Fund	30	-	-	-	30
Conduit Fund	-	6,050	(6,050)	-	-
	<u>30,874</u>	<u>6,050</u>	<u>(6,050)</u>	<u>-</u>	<u>30,874</u>

	Movement in funds				Balance at 1 April 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
Building Fund	30,844	-	-	-	30,844
CAP Fund	-	325	(900)	575	-
Weekend away Fund	30	-	-	-	30
Conduit Fund	-	1,000	1,000	-	-
	<u>30,874</u>	<u>(1,325)</u>	<u>(1,900)</u>	<u>(575)</u>	<u>30,874</u>

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Generosity Fund	13,359	13,494	(7,989)	-	18,864
Rose Fund	4,883	2,355	(589)	-	6,649
Other Events Fund	-	1,354	(1,343)	(11)	-
	<u>18,242</u>	<u>17,203</u>	<u>(9,921)</u>	<u>(11)</u>	<u>25,513</u>

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024
	£	£	£	£	£
Generosity Fund	6,913	14,845	(7,824)	(575)	13,359
Rose Fund	2,509	4,396	(2,022)	-	4,883
	<u>9,422</u>	<u>19,241</u>	<u>9,846</u>	<u>(575)</u>	<u>18,242</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances are represented by:						
Tangible assets	41,028	30,844	71,872	41,523	30,844	72,367
Current assets/(liabilities)	72,783	30	72,813	94,350	30	94,380
	<u>113,811</u>	<u>30,874</u>	<u>144,685</u>	<u>135,873</u>	<u>30,874</u>	<u>166,747</u>

HARBOUR CHURCH POOLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, which includes remuneration paid to trustee Mr A Upton during the year for his services as church minister, is as follows.

	2025 £	2024 £
Aggregate compensation	51,577	49,225

During the year aggregate donations received from trustees without conditions was £17,120 (2024: £23,370).

Harbour Church Poole

England & Wales - Charity number 1176975

Accounts

Charity Registration No. 1176975
CIO Registration No. CE013128

POOLE CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

harrisons
chartered accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

POOLE CHRISTIAN FELLOWSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr S J Harris Mr B Lamb Mr A Upton	(Appointed 8 October 2023)
Charity number	1176975	
CIO registration number	CE013128	
Principal address	Lagland Street Poole Dorset BH15 1QD	
Independent examiner	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE	

POOLE CHRISTIAN FELLOWSHIP

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POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principle objectives of the trust continue to be the advancement of the Christian faith and the relief of poverty. The activities outlined below were carried out in pursuit of these objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The church continued its programme of Sunday morning services, seeing, from April to December, an increase in regular weekly attendance of people of all ages. Other more informal meetings were held throughout the week, using our church building in central Poole and other venues, including members' homes.

Teaching from Sunday services was made available online for those unable to join in person, or those outside the church's known community.

At Easter Poole Christian Fellowship held a joint Good Friday service with another local church, Vine Church Poole, and the leaders of both churches began to consider the possibility of working together collaboratively, and church members were consulted for their views on this

A Carol Service was held in December with a focus of inviting people outside the membership of the church and being accessible to as many people as possible. Over 20% of those attending were from the wider community.

In January 2024, PCF and Vine Church began holding joint meetings to explore the possibility of a more permanent partnership.

The church continued to be active in taking the Christian message to the community through encouraging its partners to engage with the local community.

A new community initiative was started and led by two members of staff. Kintsugi Hope is a mental wellbeing course that is accessible to those of any faith, or none. The twelve week course was run either side of Christmas and was open to and attended by those in the church and the wider community of Poole. Future courses are planned for the coming year.

At Easter and Christmas we were invited into a local care home, to take services, and provide refreshments for residents.

A varied programme of teaching, events and activities for under-18s was organised by the church's Children, Youth and Families' Worker. Groups were run, on Sunday mornings and at other times of the week, attended by those from within the church and from the wider community. In the summer and new year there were opportunities for the secondary age children to attend camps. Where finance was an issue, the church was able to support with this, thanks to a new fund, which had been set up to assist with specific financial needs. The fund is accessible, by referral to those within and outside of the church, and several grants were awarded in the course of the year.

Support of Mission

The church continued to support a number of local and international Christian endeavours both financially and in prayer, including an organisation in Uganda providing education and practical support to some of the most needy in the locality. Additionally a public concert was staged in March by a local band, and this raised over £1,000 for this organisation.

10% of general income is allocated to support missions.

POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Public Benefit

The building was again made available to various local groups, including other churches and a local running group. The church seeks to serve the local community in a variety of ways, principally through support with mental wellbeing and clubs for children and young people.

Poole Town Pastors use the building as their base each Saturday as they go out into the town to support in various ways any people who may be lonely, or in need, signposting them to other agencies where appropriate.

Achievements and performance

The income of the charity, arising mainly from voluntary giving by the church partners amounted to £157,121 (2023: £124,046).

Financial review

The charity made a surplus in the period of £9,260 (2023: £2,712 deficit). At the period end, unrestricted reserves (including designated funds) totalled £135,873 and restricted reserves totalled £30,874.

The Financial Controls Policy was finalised in October 2021. This states that 3 months of running costs should be held in reserve.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed in accordance with its trust deed, dated 5 February 2018. The charity is a Charitable Incorporated Organisation (CIO), registered number CE013128. New trustees may be appointed by a simple majority of existing trustees. The trustees continued during the year to delegate the spiritual oversight of the church to the elders Mr Gerrard Jones, Dr Samuel Harris, Mr Benjamin Lamb and Mr Andrew Upton.

Mr G A Jones	(Resigned 24 July 2024)
Dr S J Harris	
Mr B Lamb	
Mr C Stuart	(Resigned 21 May 2024)
Mr A Upton	(Appointed 8 October 2023)

The trustees' report was approved by the Board of Trustees.

Mr B Lamb

Trustee

Dated: 9 December 2024

POOLE CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POOLE CHRISTIAN FELLOWSHIP

I report to the trustees on my examination of the financial statements of Poole Christian Fellowship (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 9 December 2024

POOLE CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	151,864	1,325	153,189	112,615	8,579	121,194
Investments	4	182	-	182	127	-	127
Other income	5	3,750	-	3,750	2,725	-	2,725
Total income		155,796	1,325	157,121	115,467	8,579	124,046
<u>Expenditure on:</u>							
Charitable activities	6	145,961	1,900	147,861	110,581	16,177	126,758
Net incoming/ (outgoing) resources before transfers		9,835	(575)	9,260	4,886	(7,598)	(2,712)
Net incoming/ (outgoing) resources before transfers		9,835	(575)	9,260	4,886	(7,598)	(2,712)
Transfers		(575)	575	-	(7,482)	7,482	-
Net income/(expenditure) for the year/ Net movement in funds		9,260	-	9,260	(2,596)	(116)	(2,712)
Fund balances at 1 April 2023		126,613	30,874	157,487	129,209	30,990	160,199
Fund balances at 31 March 2024		135,873	30,874	166,747	126,613	30,874	157,487

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

POOLE CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		72,367		72,440
Current assets					
Debtors	13	8,405		9,935	
Cash at bank and in hand		94,987		79,316	
			103,392		89,251
Creditors: amounts falling due within one year	14	9,012		4,204	
Net current assets			94,380		85,047
Total assets less current liabilities			166,747		157,487
The funds of the charity					
Restricted income funds	16	30,874		30,874	
Unrestricted funds		135,873		126,613	
			166,747		157,487

The financial statements were approved by the trustees on 9 December 2024

Mr B Lamb
Trustee

Mr A Upton
Trustee

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Poole Christian Fellowship is a charitable incorporated organisation registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	not depreciated
Equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying small charity exemptions.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	151,864	1,325	153,189	112,615	8,579	121,194

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	182	127

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	3,750	2,725

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Church Activities 2024 £	Church Activities 2023 £
Charitable activities expenses	142,823	123,696
Grant funding of activities (see note 7)	3,022	-
Share of governance costs (see note 8)	2,016	3,062
	<u>147,861</u>	<u>126,758</u>
Analysis by fund		
Unrestricted funds	145,961	110,581
Restricted funds	1,900	16,177
	<u>147,861</u>	<u>126,758</u>

7 Grants payable

	2024 £
Grants to individuals	3,022

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	2,016	3,062
Analysed between:		
Accountancy and legal	2,016	3,062

9 Trustees

During the year trustees and their families were reimbursed expenses totalling £782 (2023: £144) in respect of accommodation and ministry expenses.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

	2024 Number	2023 Number
The average monthly number of employees during the year was:	3	4
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	94,757	77,560
Social security costs	4,311	1,453
Other pension costs	5,850	4,429
	<u> </u>	<u> </u>
	<u>104,918</u>	<u>83,442</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2023	70,387	5,937	76,324
Additions	-	588	588
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	70,387	6,525	76,912
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2023	-	3,884	3,884
Depreciation charged in the year	-	661	661
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	-	4,545	4,545
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2024	70,387	1,980	72,367
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	70,387	2,053	72,440
	<u> </u>	<u> </u>	<u> </u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors	2024	2023
Amounts falling due within one year:	£	£
Other debtors	7,538	8,662
Prepayments and accrued income	867	1,273
	<u>8,405</u>	<u>9,935</u>

14 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	9,012	4,204
	<u>9,012</u>	<u>4,204</u>

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,850 (2023 - £4,429).

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Building Fund	30,844	-	-	-	30,844
CAP Fund	-	325	(900)	575	-
Weekend away Fund	30	-	-	-	30
Conduit Fund	-	1,000	(1,000)	-	-
	<u>30,874</u>	<u>1,325</u>	<u>(1,900)</u>	<u>575</u>	<u>30,874</u>

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023
	£	£	£	£	£
Building Fund	30,844	-	-	-	30,844
CAP Fund	-	8,109	(15,600)	7,491	-
Acts435	116	470	(577)	(9)	-
Weekend away Fund	30	-	-	-	30
	<u>30,990</u>	<u>(8,579)</u>	<u>(16,177)</u>	<u>(7,482)</u>	<u>30,874</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Generosity Fund	6,913	14,845	(7,824)	(575)	13,359
Rose Fund	2,509	4,396	(2,022)	-	4,883
	9,422	19,241	(9,846)	(575)	18,242
	9,422	19,241	(9,846)	(575)	18,242

	Movement in funds				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £
Generosity Fund	13,052	10,929	(9,577)	(7,491)	6,913
Rose Fund	2,500	-	-	9	2,509
	15,552	10,929	9,577	(7,482)	9,422
	15,552	10,929	9,577	(7,482)	9,422

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances are represented by:						
Tangible assets	41,523	30,844	72,367	41,596	30,844	72,440
Current assets/(liabilities)	94,350	30	94,380	85,017	30	85,047
	135,873	30,874	166,747	126,613	30,874	157,487
	135,873	30,874	166,747	126,613	30,874	157,487

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, which includes remuneration paid to trustee Mr A Upton during the year for his services as church minister, previously this was paid to Mr G A Jones, is as follows.

	2024	2023
	£	£
Aggregate compensation	49,225	20,223
	<u> </u>	<u> </u>

During the year aggregate donations received from trustees without conditions was £23,370 (2023: £18,220).

Harbour Church Poole

England & Wales - Charity number 1176975

Accounts

Charity Registration No. 1176975
CIO Registration No. CE013128

POOLE CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

harrisons
chartered accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

POOLE CHRISTIAN FELLOWSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G A Jones Dr S J Harris Mr B Lamb Mr C Stuart Mr A Upton	(Appointed 9 March 2023) (Appointed 8 October 2023)
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Charity number	1176975
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CIO registration number	CE013128
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Principal address	Lagland Street Poole Dorset BH15 1QD
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Independent examiner	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE
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POOLE CHRISTIAN FELLOWSHIP

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POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principle objectives of the trust continue to be the advancement of the Christian faith and the relief of poverty. The activities outlined below were carried out in pursuit of these objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The church continued its program of Sunday morning services, seeing regular attendance return to pre-COVID levels with an average weekly attendance of 86 people of all ages. Other more informal meetings were held throughout the week, using our church building in central Poole and other venues, including members' homes.

After COVID restrictions were lifted, we continued to stream meetings online in order to serve those who were still not able, or comfortable to attend church in person.

A Carol Service was held in December with a focus of inviting people outside the membership of the church and being accessible to as many people as possible. There were around 30 guests attending.

PCF's triennial safeguarding training was excellently delivered by an external provider, and attended by 30 staff and volunteers, whose roles on behalf of the church involve contact with children and vulnerable adults.

The church continued to be active in taking the Christian message to the community through encouraging its partners to engage with the local community. Particular activities included:

- After 11 years, the Christians Against Poverty (CAP) Debt Centre, which the church ran in partnership with other local churches closed at the end of December, when the centre manager retired. In that time, over 100 families became debt-free and almost £1.4million of debt was cleared. The church will continue to work collaboratively with the local foodbank and other agencies. Our joint initiatives have been successful in serving some of the most vulnerable in the local community.
- In December, members of the church provided and distributed Christmas hampers to some of the most needy in the local community.
- A CAP Lifeskills Course was run and open to all. For those who participated it provided new skills, an opportunity to share experience and knowledge with one another and a sense of community-.

At Easter and Christmas we were invited into a local care home, to take services, (and provide refreshments for) about 20 residents.

- A Children, Youth and Families worker was appointed in March and began working for PCF in August. Groups were run, on Sunday mornings and at other times of the week, attended by those from within the church and from the wider community.

After being led for three and a half years by a minister working part-time he, and the other trustees agreed that the church's mission would be better served by someone able to fulfil the role full-time. A robust recruitment process led to the appointment in October of a new minister, who began working for the church in February 2023.

Support of Mission

The church continued to support a number of local and international Christian endeavours both financially and in prayer, including an organisation in Uganda providing education and practical support to some of the most needy in the locality. 10% of general income is allocated to support missions.

POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Public Benefit

With the lifting of COVID restrictions the building was again made available to various local groups, including other churches and a local running group. The church seeks to serve the local community in a variety of ways, principally through help with debt, Life Skills and clubs for children and young people.

Achievements and performance

The income of the charity, arising mainly from voluntary giving by the church partners amounted to £124,046 (2022: £110,497).

Financial review

The charity made a deficit in the period of £2,712 (2022: £2,284). At the period end, unrestricted reserves (including designated funds) totalled £126,613 and restricted reserves totalled £30,874.

The Financial Controls Policy was finalised in October 2021. This states that 3 months of running costs should be held in reserve.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed in accordance with its trust deed, dated 5 February 2018. The charity is a Charitable Incorporated Organisation (CIO), registered number CE013128. New trustees may be appointed by a simple majority of existing trustees. The trustees continued during the year to delegate the spiritual oversight of the church to the elders Mr Nicholas May, Mr Gerrard Jones, Dr Samuel Harris and Mr Benjamin Lamb.

Mr N A May	(Resigned 5 March 2023)
Mr G A Jones	
Dr S J Harris	
Mr B Lamb	
Mr C Stuart	(Appointed 9 March 2023)
Mr A Upton	(Appointed 8 October 2023)

The trustees' report was approved by the Board of Trustees.

Mr B Lamb

Trustee

Dated: 14 January 2024

POOLE CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POOLE CHRISTIAN FELLOWSHIP

I report to the trustees on my examination of the financial statements of Poole Christian Fellowship (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 14 January 2024

POOLE CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	112,615	8,579	121,194	95,669	13,568	109,237
Investments	4	127	-	127	-	-	-
Other income	5	2,725	-	2,725	1,230	30	1,260
Total income		115,467	8,579	124,046	96,899	13,598	110,497
<u>Expenditure on:</u>							
Charitable activities	6	110,581	16,177	126,758	91,656	21,047	112,703
Other expenditure	10	-	-	-	78	-	78
Total resources expended		110,581	16,177	126,758	91,734	21,047	112,781
Net incoming/ (outgoing) resources before transfers		4,886	(7,598)	(2,712)	5,165	(7,449)	(2,284)
Net incoming/ (outgoing) resources before transfers		4,886	(7,598)	(2,712)	5,165	(7,449)	(2,284)
Transfers		(7,482)	7,482	-	(1,322)	1,322	-
Net expenditure for the year/ Net movement in funds		(2,596)	(116)	(2,712)	3,843	(6,127)	(2,284)
Fund balances at 1 April 2022		129,209	30,990	160,199	125,366	37,117	162,483
Fund balances at 31 March 2023		126,613	30,874	157,487	129,209	30,990	160,199

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

POOLE CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		72,440		73,124
Current assets					
Debtors	13	9,935		6,542	
Cash at bank and in hand		79,316		83,253	
		<u>89,251</u>		<u>89,795</u>	
Creditors: amounts falling due within one year	14	<u>4,204</u>		<u>2,720</u>	
Net current assets			85,047		87,075
Total assets less current liabilities			<u>157,487</u>		<u>160,199</u>
The funds of the charity					
Restricted income funds	16	30,874		30,990	
Unrestricted funds		126,613		129,209	
		<u>157,487</u>		<u>160,199</u>	

The financial statements were approved by the trustees on 14 January 2024

Mr B Lamb
Trustee

Mr A Upton
Trustee

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Poole Christian Fellowship is a charitable incorporated organisation registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	not depreciated
Equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying small charity exemptions.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	112,615	8,579	121,194	94,784	13,568	108,352
Grants receivable	-	-	-	885	-	885
	<u>112,615</u>	<u>8,579</u>	<u>121,194</u>	<u>95,669</u>	<u>13,568</u>	<u>109,237</u>

Grants receivable includes government grants relating to COVID-19 support.

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	127	-
	<u>127</u>	<u>-</u>

5 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Rental income	2,725	-	2,725	1,230	-	1,230
Weekend away	-	-	-	-	30	30
	<u>2,725</u>	<u>-</u>	<u>2,725</u>	<u>1,230</u>	<u>30</u>	<u>1,260</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Church Activities 2023 £	Church Activities 2022 £
Charitable activities expenses	123,696	110,884
Share of governance costs (see note 7)	3,062	1,819
	<u>126,758</u>	<u>112,703</u>
Analysis by fund		
Unrestricted funds	110,581	91,656
Restricted funds	16,177	21,047
	<u>126,758</u>	<u>112,703</u>

7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	3,062	1,819
	<u>3,062</u>	<u>1,819</u>
Analysed between:		
Accountancy and legal	3,062	1,819
	<u>3,062</u>	<u>1,819</u>

8 Trustees

During the year trustees were reimbursed expenses totalling £144 (2022: £328) in respect of accommodation and ministry expenses.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

	2023	2022
	Number	Number
The average monthly number of employees during the year was:	4	4
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	77,560	70,206
Social security costs	1,453	1,139
Other pension costs	4,429	4,048
	<u> </u>	<u> </u>
	83,442	75,393
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Total	Unrestricted funds
	£	
	2023	2022
Net loss on disposal of tangible fixed assets	-	78
	<u> </u>	<u> </u>
	-	78
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2022	70,387	5,937	76,324
At 31 March 2023	70,387	5,937	76,324
Depreciation and impairment			
At 1 April 2022	-	3,200	3,200
Depreciation charged in the year	-	684	684
At 31 March 2023	-	3,884	3,884
Carrying amount			
At 31 March 2023	70,387	2,053	72,440
At 31 March 2022	70,387	2,737	73,124

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	8,662	5,721
Prepayments and accrued income	1,273	821
	9,935	6,542

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	4,204	2,720

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,429 (2022 - £4,048).

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
Building Fund	30,844	-	-	-	30,844
CAP Fund	-	8,109	(15,600)	7,491	-
Acts435	116	470	(577)	(9)	-
Weekend away Fund	30	-	-	-	30
	<u>30,990</u>	<u>8,579</u>	<u>(16,177)</u>	<u>7,482</u>	<u>30,874</u>

	Movement in funds				Balance at 1 April 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	
Building Fund	30,844	-	-	-	30,844
CAP Fund	6,115	12,368	(19,805)	1,322	-
Acts435	158	1,200	(1,242)	-	116
Weekend away Fund	-	30	-	-	30
	<u>37,117</u>	<u>(13,598)</u>	<u>(21,047)</u>	<u>(1,322)</u>	<u>30,990</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Generosity Fund (previously Missions and Gifts)	13,052	10,929	(9,577)	(7,491)	6,913
Rose Fund	2,500	-	-	9	2,509
	<u>15,552</u>	<u>10,929</u>	<u>(9,577)</u>	<u>(7,482)</u>	<u>9,422</u>

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £
Generosity Fund (previously Missions and Gifts)	11,428	10,658	(7,712)	(1,322)	13,052
Rose Fund	2,500	-	-	-	2,500
	<u>13,928</u>	<u>10,658</u>	<u>7,712</u>	<u>(1,322)</u>	<u>15,552</u>

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances are represented by:						
Tangible assets	41,596	30,844	72,440	42,280	30,844	73,124
Current assets/(liabilities)	85,017	30	85,047	86,929	146	87,075
	<u>126,613</u>	<u>30,874</u>	<u>157,487</u>	<u>129,209</u>	<u>30,990</u>	<u>160,199</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, which includes remuneration paid to trustee Mr G A Jones for his services as church minister up to 28th February 2023, is as follows.

	2023 £	2022 £
Aggregate compensation	20,223	20,962

During the year aggregate donations received from trustees without conditions was £18,220 (2022: £19,015).

POOLE CHRISTIAN FELLOWSHIP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	100,221	90,643
Gift aid	20,973	17,709
Government grants	-	885
	<u>121,194</u>	<u>109,237</u>
Investments		
Interest receivable	127	-
	<u>127</u>	<u>-</u>
Other income		
Rental income	2,725	1,230
Weekend away	-	30
	<u>2,725</u>	<u>1,260</u>
Total income	<u>124,046</u>	<u>110,497</u>
Expenditure		
Expenditure on charitable activities		
Activities undertaken directly		
Wages and salaries	77,560	70,206
Employer's NIC	1,453	1,139
Pension costs	4,429	4,048
Rent	8,172	5,267
Light and heat	1,014	1,799
Insurance	1,495	1,423
Premises costs	2,628	2,180
Telephone	542	552
Other office costs	2,782	4,234
Depreciation	684	912
Ministry expenses	20,912	16,707
CAP	1,908	2,212
Other	117	205
Loss on disposal of assets	-	78
	<u>123,696</u>	<u>110,962</u>
Governance		
Accountancy fees	1,362	1,180
Legal and professional fees	1,700	639
	<u>3,062</u>	<u>1,819</u>
Total expenditure	<u>126,758</u>	<u>112,781</u>
Net (expenditure)/income	<u>(2,712)</u>	<u>(2,284)</u>

Harbour Church Poole

England & Wales - Charity number 1176975

Accounts

Charity Registration No. 1176975
CIO Registration No. CE013128

POOLE CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

harrisons
chartered accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

POOLE CHRISTIAN FELLOWSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N A May Mr G A Jones Dr S J Harris Mr B Lamb
Charity number	1176975
CIO registration number	CE013128
Principal address	Lagland Street Poole Dorset BH15 1QD
Independent examiner	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE

POOLE CHRISTIAN FELLOWSHIP

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POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principle objectives of the trust continue to be the advancement of the Christian faith and the relief of poverty. The activities outlined below were carried out in pursuit of these objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The church continued its program of Sunday morning services which were attended regularly by approximately 75 people of all ages. Other more informal meetings were held throughout the week, using our church building in central Poole and other venues, including partners' homes. From the start of lockdown, all meetings were replaced with online meetings, using mainly a combination of Zoom and YouTube.

Continued COVID lockdowns and restrictions on gatherings, impacted on our ability to meet in person. However, the church continued online with its programme of Sunday morning services and smaller midweek meetings. Average Sunday participation was harder to assess, but averaged at 65 people across all ages. As restrictions were lifted, and in line with government mandates and guidelines, we began "hybrid" meetings, catering for both online and in-person attendees and reached beyond our church partners to a wider audience. A Carol Service was held in December with a focus of inviting people outside the membership of the church and being accessible to as many people as possible. There were around 30 guests attending.

COVID has continued to cause a lot of division, loneliness and anxiety in society. The church has run meetings with care to provide for everyone, offering face to face meetings when it was safe and legal to do so. It has aimed to be flexible and sensitive enough to accommodate all people, regardless of the COVID risk levels they are comfortable with and to unite the church and wider community around the gospel.

The church continued to be active in taking the Christian message to the community through encouraging its partners to engage with the local community, within the confines of COVID restrictions. Particular activities that are undertaken on an ongoing basis were as follows:

- The church runs a Christian Against Poverty (CAP) Debt Centre, in partnership with other local churches and working collaboratively with the local foodbank and other agencies. These initiatives have been successful in serving some of the most vulnerable in the local community.
- The church was still able to provide and distribute Christmas hampers to some of the most needy in the local community.
- A CAP Lifeskills Course was run and open to all. For those who participated it provided new skills, an opportunity to share experience and knowledge with one another and a sense of community .
- A Children and Youth Minister was employed until September 2021. While a new appointee was sought, volunteers continued PCF's work with children and young people. Groups were run, on Sunday mornings and at other times of the week, attended by individuals from the wider community.

Support of Mission

The church continued to support a number of local and international Christian endeavours both financially and in prayer, allocating 10% of general income to support missions.

POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Public Benefit

Where COVID restrictions permit, the building is made available to various local groups, including other churches and a local running group. The church seeks to serve the local community in a variety of ways, principally through help with debt, Life Skills and clubs for children and young people.

Achievements and performance

The income of the charity, arising mainly from voluntary giving by the church partners amounted to £110,497 (2021: £143,706).

Financial review

The charity made a deficit in the period of £2,284 (2021: surplus £17,537). At the period end, unrestricted reserves (including designated funds) totalled £129,209 and restricted reserves totalled £30,990.

The Financial Controls Policy was finalised in October 2021. This states that 3 months of running costs should be held in reserve.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed in accordance with its trust deed, dated 5 February 2018. The charity is a Charitable Incorporated Organisation (CIO), registered number CE013128. New trustees may be appointed by a simple majority of existing trustees. The trustees continued during the year to delegate the spiritual oversight of the church to the elders Mr Nicholas May, Mr Gerrard Jones, Dr Samuel Harris and Mr Benjamin Lamb.

Mr N A May
Mr G A Jones
Dr S J Harris
Mr B Lamb

The trustees' report was approved by the Board of Trustees.



Mr B Lamb

Trustee

Dated: 18 January 2023

POOLE CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POOLE CHRISTIAN FELLOWSHIP

I report to the trustees on my examination of the financial statements of Poole Christian Fellowship (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 18 January 2023

POOLE CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	3	95,669	13,568	109,237	111,272	31,849	143,121
Other income	4	1,230	30	1,260	545	40	585
Total income		<u>96,899</u>	<u>13,598</u>	<u>110,497</u>	<u>111,817</u>	<u>31,889</u>	<u>143,706</u>
Expenditure on:							
Charitable activities	5	91,656	21,047	112,703	100,500	25,669	126,169
Other expenditure	9	78	-	78	-	-	-
Total resources expended		<u>91,734</u>	<u>21,047</u>	<u>112,781</u>	<u>100,500</u>	<u>25,669</u>	<u>126,169</u>
Net incoming/(outgoing) resources before transfers		5,165	(7,449)	(2,284)	11,317	6,220	17,537
Net incoming/(outgoing) resources before transfers		5,165	(7,449)	(2,284)	11,317	6,220	17,537
Transfers		(1,322)	1,322	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		<u>3,843</u>	<u>(6,127)</u>	<u>(2,284)</u>	<u>11,317</u>	<u>6,220</u>	<u>17,537</u>
Fund balances at 1 April 2021		<u>125,366</u>	<u>37,117</u>	<u>162,483</u>	<u>114,049</u>	<u>30,897</u>	<u>144,946</u>
Fund balances at 31 March 2022		<u><u>129,209</u></u>	<u><u>30,990</u></u>	<u><u>160,199</u></u>	<u><u>125,366</u></u>	<u><u>37,117</u></u>	<u><u>162,483</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

POOLE CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		73,124		73,713
Current assets					
Debtors	11	6,542		20,570	
Cash at bank and in hand		83,253		72,088	
		<u>89,795</u>		<u>92,658</u>	
Creditors: amounts falling due within one year	12	<u>(2,720)</u>		<u>(3,888)</u>	
Net current assets			<u>87,075</u>		<u>88,770</u>
Total assets less current liabilities			<u>160,199</u>		<u>162,483</u>
Income funds					
Restricted funds	14		30,990		37,117
<u>Unrestricted funds</u>					
Designated funds	15	15,552		13,928	
General unrestricted funds		<u>113,657</u>		<u>111,438</u>	
			<u>129,209</u>		<u>125,366</u>
			<u>160,199</u>		<u>162,483</u>

The financial statements were approved by the Trustees on 18 January 2023

Mr G A Jones
Trustee



Mr B Lamb
Trustee



POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Poole Christian Fellowship is a charitable incorporated organisation registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	not depreciated
Equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying small charity exemptions.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	94,784	13,568	108,352	110,041	31,849	141,890
Grants receivable	885	-	885	1,231	-	1,231
	<u>95,669</u>	<u>13,568</u>	<u>109,237</u>	<u>111,272</u>	<u>31,849</u>	<u>143,121</u>

Grants receivable includes government grants relating to COVID-19 support.

4 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Rental income	1,230	-	1,230	545	-	545
Weekend away	-	30	30	-	40	40
	<u>1,230</u>	<u>30</u>	<u>1,260</u>	<u>545</u>	<u>40</u>	<u>585</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Church Activities 2022 £	Church Activities 2021 £
Charitable activities expenses	110,884	122,414
Share of governance costs (see note 6)	1,819	3,755
	<u>112,703</u>	<u>126,169</u>
Analysis by fund		
Unrestricted funds	91,656	100,500
Restricted funds	21,047	25,669
	<u>112,703</u>	<u>126,169</u>

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	1,180	1,180	1,330
Legal and professional	-	639	639	2,425
	<u>-</u>	<u>1,819</u>	<u>1,819</u>	<u>3,755</u>
Analysed between				
Charitable activities	<u>-</u>	<u>1,819</u>	<u>1,819</u>	<u>3,755</u>

Governance costs includes payments for the independent examination fees of £1,180 (2021- £1,330).

7 Trustees

During the year trustees were reimbursed expenses totalling £328 (2021: £704) in respect of accommodation and ministry expenses.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

	2022	2021
	Number	Number
The average monthly number of employees during the year was:	4	5
	<u> </u>	<u> </u>

Employment costs	2022	2021
	£	£
Wages and salaries	70,206	85,090
Social security costs	1,139	2,307
Other pension costs	4,048	4,851
	<u> </u>	<u> </u>
	<u>75,393</u>	<u>92,248</u>

There were no employees whose annual remuneration was more than £60,000.

9 Other expenditure

	Unrestricted	Total
	funds	
	2022	2021
		£
Net loss on disposal of tangible fixed assets	78	-
	<u> </u>	<u> </u>
	<u>78</u>	<u>-</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2021	70,387	5,955	76,342
Additions	-	481	481
Disposals	-	(499)	(499)
At 31 March 2022	70,387	5,937	76,324
Depreciation and impairment			
At 1 April 2021	-	2,629	2,629
Depreciation charged in the year	-	912	912
Eliminated in respect of disposals	-	(341)	(341)
At 31 March 2022	-	3,200	3,200
Carrying amount			
At 31 March 2022	70,387	2,737	73,124
At 31 March 2021	70,387	3,326	73,713

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	5,721	19,603
Prepayments and accrued income	821	967
	6,542	20,570

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,720	3,888

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,048 (2021 - £4,851).

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	
Building Fund	30,844	-	-	-	30,844
CAP Fund	6,115	12,368	(19,805)	1,322	-
Acts435	158	1,200	(1,242)	-	116
Weekend away Fund	-	30	-	-	30
	<u>37,117</u>	<u>13,598</u>	<u>(21,047)</u>	<u>1,322</u>	<u>30,990</u>

	Movement in funds				Balance at 1 April 2021 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Building Fund	30,844	-	-	-	30,844
CAP Fund	-	30,389	(24,274)	-	6,115
Acts435	53	1,460	(1,355)	-	158
Weekend away Fund	-	40	40	-	-
	<u>30,897</u>	<u>(31,889)</u>	<u>(25,669)</u>	<u>-</u>	<u>37,117</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Generosity Fund (previously Missions and Gifts)	11,428	10,658	(7,712)	(1,322)	13,052
Rose Fund	2,500	-	-	-	2,500
	<u>13,928</u>	<u>10,658</u>	<u>(7,712)</u>	<u>(1,322)</u>	<u>15,552</u>

	Movement in funds				Balance at 1 April 2021
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Generosity Fund (previously Missions and Gifts)	9,577	9,291	(7,440)	-	11,428
Rose Fund	2,500	-	-	-	2,500
	<u>12,077</u>	<u>9,291</u>	<u>7,440</u>	<u>-</u>	<u>13,928</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances are represented by:						
Tangible assets	42,280	30,844	73,124	42,869	30,844	73,713
Current assets/(liabilities)	88,251	(1,176)	87,075	82,477	6,293	88,770
	<u>130,531</u>	<u>29,668</u>	<u>160,199</u>	<u>125,346</u>	<u>37,137</u>	<u>162,483</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, which includes remuneration paid to trustee Mr G A Jones for his services as church minister, is as follows.

	2022 £	2021 £
Aggregate compensation	20,962	20,352

During the year aggregate donations received from trustees without conditions was £19,015 (2021: £19,825).

Harbour Church Poole

England & Wales - Charity number 1176975

Accounts

Charity Registration No. 1176975
CIO Registration No. CE013128

POOLE CHRISTIAN FELLOWSHIP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021



4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

POOLE CHRISTIAN FELLOWSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N A May Mr G A Jones Dr S J Harris Mr B Lamb	(Appointed 21 December 2020)
Charity number	1176975	
CIO registration number	CE013128	
Principal address	Lagland Street Poole Dorset BH15 1QD	
Independent examiner	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE	

POOLE CHRISTIAN FELLOWSHIP

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Notes to the financial statements	6 - 13

POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The principle objectives of the trust continue to be the advancement of the Christian faith and the relief of poverty. The activities outlined below were carried out in pursuit of these objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The church continued its program of Sunday morning services which were attended regularly by approximately 75 people of all ages. Other more informal meetings were held throughout the week, using our church building in central Poole and other venues, including partners' homes. From the start of lockdown, all meetings were replaced with online meetings, using mainly a combination of Zoom and YouTube.

COVID has caused a lot of division, loneliness and anxiety in society. The church has run meetings with care to provide for everyone, offering face to face meetings when it was safe and legal to do so. It has aimed to be flexible and sensitive enough to accommodate all people, regardless of the COVID risk levels they are comfortable with and to unite the church and wider community around the gospel.

Lockdowns and restrictions in 2020/2021 impacted on the church's ability to hold events to engage with the community. However, our online meetings and social events reached a wider audience.

The church continued to be active in taking the Christian message to the community through encouraging its partners to engage with the local community. Particular activities that are undertaken on an ongoing basis were as follows:

- The church runs a Christian Against Poverty (CAP) Debt Centre, in partnership with other local churches and working collaboratively with the local foodbank and other agencies. These initiatives have been successful in serving some of the most vulnerable in the local community.
- The church was still able to provide and distribute Christmas hampers to some of the most needy in the local community.
- In partnership with other local churches, an Alpha course exploring faith was run, attended primarily by those who had initially engaged with the church through its online activities.
- The trust continues to employ a Children's and Youth Minister. This role combines working with children and young people on a Sunday morning and running clubs at other times of the week, attended by individuals from the wider community.

Support of Mission

The church continued to support a number of local and international Christian endeavours both financially and in prayer, allocating 10% of general income to support missions.

Public Benefit

Where COVID restrictions permit, the building is made available to various local groups, including other churches and a local running group. The church seeks to serve the local community in a variety of ways, principally through help with debt and parenting clubs for children and young people.

POOLE CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

The income of the charity, arising mainly from voluntary giving by the church partners amounted to £143,706 (2020: £148,506).

Financial review

The charity made a surplus in the period of £17,537 (2020: £9,309). At the period end, unrestricted reserves (including designated funds) totalled £125,366 and restricted reserves totalled £37,117.

The Financial Controls Policy had not been finalised as of 31 March 2021, but it had been agreed by the trustees on 24 April 2020 that 3 months of running costs should be held in reserve. This was then included in the COVID 19 Financial Impact Assessment agreed on 1 May 2020.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is governed in accordance with its trust deed, dated 5 February 2018. The charity is a Charitable Incorporated Organisation (CIO), registered number CE013128. New trustees may be appointed by a simple majority of existing trustees. The trustees continued during the year to delegate the spiritual oversight of the church to the elders Mr Nicholas May, Mr Gerrard Jones, Dr Samuel Harris and Mr Benjamin Lamb.

Mr N A May
Mr G A Jones
Dr S J Harris
Mr B Lamb

(Appointed 21 December 2020)

The trustees' report was approved by the Board of Trustees.



Mr B Lamb
Trustee
Dated: 21 January 2022

POOLE CHRISTIAN FELLOWSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POOLE CHRISTIAN FELLOWSHIP

I report to the trustees on my examination of the financial statements of Poole Christian Fellowship (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

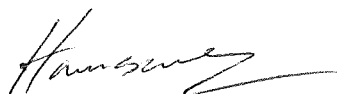
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Harrisons Chartered Accountants

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

Dated: 24 January 2022

POOLE CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	111,272	31,849	143,121	123,935	21,271	145,206
Other income	4	545	40	585	3,300	-	3,300
Total income		<u>111,817</u>	<u>31,889</u>	<u>143,706</u>	<u>127,235</u>	<u>21,271</u>	<u>148,506</u>
<u>Expenditure on:</u>							
Charitable activities	5	100,500	25,669	126,169	114,963	24,234	139,197
Net incoming resources before transfers		11,317	6,220	17,537	12,272	(2,963)	9,309
Transfers and funds from amalgamated charity		-	-	-	(2,159)	2,159	-
Net income for the year/ Net movement in funds		11,317	6,220	17,537	10,113	(804)	9,309
Fund balances at 1 April 2020		<u>114,049</u>	<u>30,897</u>	<u>144,946</u>	<u>103,936</u>	<u>31,701</u>	<u>135,637</u>
Fund balances at 31 March 2021		<u><u>125,366</u></u>	<u><u>37,117</u></u>	<u><u>162,483</u></u>	<u><u>114,049</u></u>	<u><u>30,897</u></u>	<u><u>144,946</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

POOLE CHRISTIAN FELLOWSHIP

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		73,713		72,588
Current assets					
Debtors	10	20,570		20,064	
Cash at bank and in hand		72,088		55,385	
		<u>92,658</u>		<u>75,449</u>	
Creditors: amounts falling due within one year	11	<u>(3,888)</u>		<u>(3,091)</u>	
Net current assets			88,770		72,358
Total assets less current liabilities			<u>162,483</u>		<u>144,946</u>
Income funds					
Restricted funds	13		37,117		30,897
<u>Unrestricted funds</u>					
Designated funds	14	13,928		12,077	
General unrestricted funds		<u>111,438</u>		<u>101,972</u>	
			125,366		114,049
			<u>162,483</u>		<u>144,946</u>

The financial statements were approved by the Trustees on 24 January 2022



Mr G A Jones
Trustee



Mr B Lamb
Trustee

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Poole Christian Fellowship is a charitable incorporated organisation registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	not depreciated
Equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying small charity exemptions.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	110,041	31,849	141,890	114,518	16,563	131,081
Legacies receivable	-	-	-	9,417	4,708	14,125
Grants receivable	1,231	-	1,231	-	-	-
	<u>111,272</u>	<u>31,849</u>	<u>143,121</u>	<u>123,935</u>	<u>21,271</u>	<u>145,206</u>

Grants receivable includes government grants relating to COVID-19 support.

4 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Rental income	545	-	545	3,300
Weekend away	-	40	40	-
	<u>545</u>	<u>40</u>	<u>585</u>	<u>3,300</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Church Activities 2021 £	Church Activities 2020 £
Charitable activities expenses	122,414	137,432
Share of governance costs (see note 6)	3,755	1,765
	<u>126,169</u>	<u>139,197</u>
Analysis by fund		
Unrestricted funds	100,500	114,963
Restricted funds	25,669	24,234
	<u>126,169</u>	<u>139,197</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	1,330	1,330	-	1,260	1,260
Legal and professional	-	2,425	2,425	-	505	505
	<u>-</u>	<u>3,755</u>	<u>3,755</u>	<u>-</u>	<u>1,765</u>	<u>1,765</u>
Analysed between						
Charitable activities	<u>-</u>	<u>3,755</u>	<u>3,755</u>	<u>-</u>	<u>1,765</u>	<u>1,765</u>

Governance costs includes payments for the independent examination fees of £1,330 (2020- £1,260).

7 Trustees

During the year trustees were reimbursed expenses totalling £704 (2020: £1,054) in respect of accommodation and ministry expenses.

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

	2021 Number	2020 Number
The average monthly number of employees during the year was:	5	6
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	85,090	79,465
Social security costs	2,307	2,854
Other pension costs	4,851	4,401
	<u> </u>	<u> </u>
	<u>92,248</u>	<u>86,720</u>

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2020	70,387	3,721	74,108
Additions	-	2,234	2,234
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	70,387	5,955	76,342
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2020	-	1,520	1,520
Depreciation charged in the year	-	1,109	1,109
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	-	2,629	2,629
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2021	70,387	3,326	73,713
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	70,387	2,201	72,588
	<u> </u>	<u> </u>	<u> </u>

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	19,603	19,408
Prepayments and accrued income	967	656
	<u> </u>	<u> </u>
	<u>20,570</u>	<u>20,064</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,888	3,091

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,851 (2020 - £4,401).

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
	Building Fund	30,844	-	-	
CAP Fund	-	30,389	(24,274)	-	6,115
Acts435	53	1,460	(1,355)	-	158
Weekend away Fund	-	40	(40)	-	-
	<u>30,897</u>	<u>31,889</u>	<u>(25,669)</u>	<u>-</u>	<u>37,117</u>

	Movement in funds				Balance at 1 April 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	
	Building Fund	30,844	-	-	
CAP Fund	857	20,111	(23,127)	2,159	-
Acts435	-	1,160	(1,107)	-	53
Weekend away Fund	-	-	-	-	-
	<u>31,701</u>	<u>(21,271)</u>	<u>(24,234)</u>	<u>(2,159)</u>	<u>30,897</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Generosity Fund (previously Missions and Gifts)	9,577	9,291	(7,440)	11,428
Rose Fund	2,500	-	-	2,500
	<u>12,077</u>	<u>9,291</u>	<u>(7,440)</u>	<u>13,928</u>

	Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £
Generosity Fund (previously Missions and Gifts)	4,724	11,648	(6,795)	9,577
Rose Fund	-	2,500	-	2,500
	<u>4,724</u>	<u>14,148</u>	<u>6,795</u>	<u>12,077</u>

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances are represented by:						
Tangible assets	42,869	30,844	73,713	41,744	30,844	72,588
Current assets/(liabilities)	82,477	6,293	88,770	72,305	53	72,358
	<u>125,346</u>	<u>37,137</u>	<u>162,483</u>	<u>114,049</u>	<u>30,897</u>	<u>144,946</u>

POOLE CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, which includes remuneration paid to trustee Mr G A Jones for his services as church minister, is as follows.

	2021	2020
	£	£
Aggregate compensation	20,352	11,884
	<u>20,352</u>	<u>11,884</u>

During the year aggregate donations received from trustees without conditions was £19,825 (2020: £16,791).