

KIRDFORD CHAPEL

England & Wales · Charity number 1177457

Details

Status Registered

Legal form CIO

Registered 2018-03-07

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

Contact

Address 9 Pathfield
Chiddingfold
Godalming
Surrey
GU8 4QH

Phone 01483503501

Email randjloosley@gmail.com

Website www.kirdfordchapel.org.uk

Activities

Objects: THE PURPOSES OF THE CHURCH ARE: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN KIRDFORD AND THE SURROUNDING NEIGHBOURHOOD;2. SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MEMBERS OF THE CHURCH IN GENERAL MEETING, 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 AND THE ADVANCEMENT OF EDUCATION;PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

Activities: The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Kirdford and the surrounding neighbourhood by services of worship, meetings for children, young people and women.

Classification

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

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,282	£97,150	-	-
2024-03-31	£44,448	£84,309	-	-
2023-03-31	£42,839	£57,813	-	-
2022-03-31	£21,144	£15,965	-	-
2021-03-31	£15,258	£12,956	-	-

Trustees

Name	Role	Appointed
James Andrew Clarke		2025-01-14
Jill Wigmore		2019-03-13
MIRIAM RUTH LINDSAY		2018-03-07
Robert Arthur Sneller		2018-11-21

KIRDFORD CHAPEL

England & Wales - Charity number 1177457

Accounts

1. Introduction

The trustees of the charity, Kirdford Chapel CIO, present their report with the financial statements of the charity for the year ended 31 March 2025.

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

The Trustees have the responsibility to appoint trustees and appoint any new trustees following the provisions laid out in the organisation's governing instrument.

The following have served throughout the accounting period:

- Miriam Lindsay
- Bob Sneller
- Jill Wigmore

It is with sadness that Anne Wood resigned as Trustee on 17th April 2024 and Judith and Roger Loosley resigned on 25th November 2024.

We were pleased to appoint James Clarke as Trustee on 17th January 2025. The Trustees continue to meet regularly to consider financial considerations and operations of the Charity.

Governing document

Kirdford Chapel is a Charitable Incorporated Organization governed by a constitution adopted on the 22 October 2017 and entered on the Register of Charities by the Charity Commission on 7 March 2018 under number 1177457.

Organisational structure

The charity employs a Community Pastor, who reports to the Trustees. The Trustees give their time voluntarily and received no benefits from the charity, except that the charity rents a house from Judith Loosely for occupation of the Community Pastor and his family. No expenses have been reclaimed by any of the trustees from the charity in the period concerned, other than re-imburement of payments made on the charity's behalf.

The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to the Deacons.

3. Aims and purposes

Our purposes as recorded in our constitution are:

- 3.1 to advance the Christian faith in accordance with our Basis of Faith primarily but not exclusively within Kirdford and the surrounding neighbourhood, and

3.2 such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, 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 and the advancement of education provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.

4. Achievements and Performance

How Our Activities Deliver Public Benefit

The charity carries out a wide range of activities in pursuit of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who are part of Kirdford Chapel and the wider community of Kirdford and the surrounding neighbourhood.

Our regular pattern of services on Sunday mornings continued with the all-age Family Service led by our Community Pastor, James Clarke, on the fourth Sunday in each month, with congregations numbering mostly between 20 and 30. Special Sunday services were held for Harvest, Christmas, and Easter. A joint service was held at Rudgwick Chapel on Good Friday. Prayer meetings and Bible Studies were held on each Wednesday. Our Ladies Teas, held every four months, continued to be very well attended.

The Good News Club for children at primary school continued to thrive and Good News Explorers for young people at secondary school has continued with a regular attendance of boys and girls.

We were pleased to host and join in the Advent and Lent Course held at the Chapel and arranged by St. John's Church, Kirdford.

Work was started on a Youth Hub at the side of the chapel building. There has been a number of delays but it is hoped that it will be completed and in use very soon.

The weekly coffee morning for Kirdford, Ifold and Plaistow continues to meet at the Chapel.

5. Financial review

Total incoming resources for the period were £48,592 (2023/24: £44,448) of which £48,521 was unrestricted income (2023/24: £43,857). Total resources expended were £96,800 (2023/24: £84,309) of which £94,903 was unrestricted expenditure. £1,897 was restricted expenditure which went towards the building of the new Youth Hub. A full review of the financial position of the charity can be found on the attached financial statements.

6. Reserves policy

As at the balance sheet date of 31 March 2025 the charity had free reserves (unrestricted funds) of £220,191 (2023/24 £266,573) and no restricted reserves (2023/24 £1,826).

7. Risk Management

The trustees have a duty to identify and review the risks which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The trustees do not perceive any major risks to the charity currently.

8. Public Benefit

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Charity Name are focussed on our charitable purposes.

9. Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

10. Responsibilities of Trustees

The Charities Act 2022 requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2022. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on...10.09.25.....

Signed on their behalf by Trustee M. R. Lindsay

Printed Name MIRIAM LINDSAY

Annual Report and Financial Statements
for the year ended 31st March 2025

Kirdford Chapel CIO

(Charitable Incorporated Organisation)

Charity Registration Number 1177457

Reports produced by Claire Cutler



Legal and Administrative Information

Kirdford Chapel CIO

Charity Number	1177457
Start of Financial Year	01-Apr-24
End of Financial Year	31-Mar-25
Trustees at 31 March 2025	Ms Miriam Ruth Lindsay Mr Robert Arthur Sneller Mrs Jill Wigmore Mr James Clarke
Registration Date	7th March 2018 : CIO registration

Objectives

1. The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively within Kirdford and the surrounding neighbourhood, and:-
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith and consistent with the Doctrinal Distinctives and Ethical Statements.

Address	Kirdford Chapel Plaistow Rd, Kirdford, West Sussex, RH14 0JR
Primary Bankers	Lloyds TSB Bank Plc 514 Cowbridge Road East Victoria Park Cardiff CF5 1BL
Bookkeeper	Claire Cutler Organised Owl Butts Cottage Kirdford West Sussex RH14 0ND

Statement of Financial Activities

Kirdford Chapel CIO

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2024/25 £	2023/24 £
Income	1				
Donations and legacies		42,987	71	43,059	37,645
Bank Interest Income		7,174		7,174	6,276
Investment Income		7,174	-	7,174	6,276
Other Income		50	-	50	527
Total Income		50,211	71	50,282	44,448
Expenditure	2				
Costs of Charitable Activities		95,253	1,897	97,150	84,309
Total Expenditure		95,253	1,897	97,150	84,309
Net Income / (Expenditure)		(45,042)	(1,826)	(46,868)	(39,861)
Transfers between funds	3		(1,826)		
Net Movement in Funds		(45,042)	(1,826)	(46,868)	(39,861)
Total Balance Brought Forward		266,573	1,826	268,399	308,260
Total Balance Carried Forward		221,531	-	221,531	268,399

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on10.09.25.....

Signed on their behalf by TrusteeM.R. Lindsay

Print Name: MURIAM RUTH LINDSAY



Balance Sheet

Kirdford Chapel CIO

As at 31 March 2025

Account	Notes	Unrestricted Funds £	Restricted Funds £	2024/25 £	2023/24 £
Assets					
Tangible Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	5	1,580	-	1,580	2,172
Cash at bank and in hand	4	231,820	-	231,820	267,425
Total Current Assets		233,400	-	233,400	269,596
Creditors: amount falling due within one year	6	11,869	-	11,869	1,198
Net Current Assets		221,531	-	221,531	268,399
Net Assets		221,531	-	221,531	268,399
The Funds of the Charity					
General Funds		221,531	-	221,531	266,573
Restricted Funds	5	-	-	-	1,826
Total Funds		221,531	-	221,531	268,399

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on10.09.25.....

Signed on their behalf by Trustee *M.R. Lindsay*

Print Name: *M. RUTH LINDSAY*



Accounting Policies

Kirdford Chapel CIO

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and applicable UK accounting standards. The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations and grants are included when receivable.

Income received in advance for a future period is deferred until that period.

Expenditure

Expenditure is recognised on an accruals basis as liabilities are incurred.

Charitable activities include direct expenditure and support costs.

Audit & Accountancy costs include the costs of preparing statutory accounts and the independent examination.

Fund accounting

Unrestricted funds are available for general use at the discretion of the trustees.

Restricted funds are subject to specific conditions imposed by donors or grant funders and can only be applied in accordance with those restrictions.

Tangible fixed assets

The CIO held no fixed assets investments during this or the previous financial period.

Debtors and creditors

Debtors and creditors are recognised at settlement amount due or payable.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term deposits with a maturity of three months or less.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Trustees and Other Related Parties

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

1. Income

Kirdford Chapel CIO

For the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	2024/25 £	2023/24 £
Income				
Donations and legacies				
Donations - General	15,660		15,660	1,729
Gift Aid	5,352	14	5,367	17,648
Free Will Offering (FWO)	5,737		5,737	6,035
Donations - KIP	1,175		1,175	850
Other Donations	3,434		3,434	
Rudgwick Chapel - Staffing Income	11,628		11,628	10,910
Building Fund		57	57	473
	42,987	71	43,059	37,645
Investment Income				
Bank Interest Income	7,174		7,174	6,276
	7,174	-	7,174	6,276
Other Income				
Other Revenue	50		50	527
	50	-	50	527
Total Income	50,211	71	50,282	44,448

This page does not form part of the statutory financial statements

2. Expenditure

Kirdford Chapel CIO

For the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	2024/25 £	2023/24 £
Expenditure				
Costs of Charitable Activities				
Advertising & Marketing	150		150	
Audit & Accountancy fees	1,293		1,643	690
Charitable Donations	2,083		2,083	995
Cost of Events	1,290		1,290	1,288
Gifts expense	277		277	100
Insurance and Licences	1,382		1,382	1,367
Legal & Administration Expenses	1,842		1,842	1,922
Lighting & Heating	7,423		7,423	6,928
Repairs & Maintenance	527		527	24,487
Staff Rent	18,000		18,000	18,000
Staff Expenses	1,078		1,078	813
Sundries	3,148		3,148	3,932
Youth Hub Building Expense	35,453	1,897	37,350	2,325
Youth Club Expenses	544		544	88
Wages & Salaries	17,213		17,213	17,112
National Insurance Costs	2,099		2,099	2,213
Pension Contributions	1,101		1,101	1,101
	94,903	1,897	97,150	84,309
Total Expenditure	94,903	1,897	97,150	84,309

This page does not form part of the statutory financial statements

3. Restricted Funds

Kirdford Chapel CIO

For the year ended 31 March 2025

Current Financial Year	Balance 01-Apr-24 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-25 £
Building Fund Income	1,475	57	1,532	-	-
Building Fund Gift Aid	351	14	365	-	-
	1,826	71	1,897	-	-

Previous Financial Year	Balance 01-Apr-23 £	Income £	Expenditure £	Transfer £	Balance 31-Mar-24 £
Building Fund Income	1,003	473	-	-	1,475
Building Fund Gift Aid	233	118	-	-	351
	1,235	591	-	-	1,826

The income funds of the charity include restricted funds that are subject to special conditions imposed by the donors or grant providers, and the charity's trustees have no power to apply them for any other purpose.

The Building fund represents donations restricted to the building of the Youth Hub. £1,897 was spent during the year on building the new Youth Hub, leaving nothing remaining in this fund.

4. Bank Summary

Kirdford Chapel CIO

For the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Current Account	4,211	-	4,211	5,015
Deposit Account	27,480	-	27,480	50,052
Charity Bank Deposit Account	197,324	-	197,324	210,578
No 2 Staff Account	2,805	-	2,805	1,679
Petty Cash	-	-	-	100
Total	231,820	-	231,820	267,425

5. Debtors and Prepayments

Kirdford Chapel CIO

For the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Rudgwick Chapel - Pastor expenses	99	-	99	344
Gift Aid	1,410	-	1,410	1,328
General Expenses - refund	71	-	71	
Rudgwick Chapel - Staff expenses		-	-	500
		-	-	
Total	1,580	-	1,580	2,172



**Report to the trustees/
members of**

Kirdford Chapel CIO

**On accounts for the year
ended**

31st March 2025

**Charity no
(if any)**

1177457

Set out on pages

1 - 15

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2025**.

**Responsibilities and
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

13 / 11 / 2025

Name:

Veronica Rajfeld TA V Good Bookkeeping

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

Certified bookkeeper with Institute of Certified Bookkeepers
LEVEL 2 CERTIFICATE IN BOOKKEEPING
LEVEL 3 CERTIFICATE IN BOOKKEEPING AND ACCOUNTS
Practise licence number: 24665

Address:

22 Townfield, Kirdford

West Sussex

RH14 0LZ

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

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

<p>Report to the trustees</p>	<p>Members of</p>
<p>On accounts for the year</p>	<p>ended</p>
<p>Set out on pages</p>	<p></p>
<p>I refer to the trustees on the accounts for the year ended 31.03.18.</p>	
<p>As the charity trustees, you are responsible for the production of the accounts in accordance with the Charities Act 2011 (the Act).</p>	
<p>I report in respect of my examination of the accounts for the year ended 31.03.18 and my opinion is based on the accounts and other information provided to me by the trustees.</p>	
<p>I have examined my examination. I confirm that I am independent of the charity and have no conflict of interest in connection with the examination and that I have complied with the provisions of the Act relating to independence.</p>	
<p>I believe that in any material respect the accounts do not give a true and fair view of the charity's financial position and the results of its activities for the year ended 31.03.18. The reasons are:</p> <ul style="list-style-type: none"> the accounts did not comply with the provisions of the Act relating to the preparation of accounts; the accounts did not give a true and fair view of the charity's financial position and the results of its activities for the year ended 31.03.18. 	
<p>I have no concerns and have no reservations in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be formed.</p>	
<p>Signed</p>	<p></p>
<p>Printed name</p>	<p></p>
<p>Charity name</p>	

KIRDFORD CHAPEL

England & Wales - Charity number 1177457

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

KIRDFORD CHAPEL CIO

(CHARITABLE INCORPORATED ORGANISATION)

CHARITY REGISTRATION NUMBER 1177457

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

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**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER	1177457
WORKING NAMES	Kirdford Chapel
START OF FINANCIAL YEAR	01 April 2023
END OF FINANCIAL YEAR	31 March 2024
TRUSTEES AT 31 MARCH 2024	Mr Roger John Loosley Chairman Mrs Beatrice Anne Wood Deacon Ms Miriam Ruth Lindsay Deacon Mr Robert Arthur Sneller Mrs Jill Wigmore Deacon Mrs Judith Joy Loosley Deacon

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

GOVERNING INSTRUMENT CIO - Association Registered 07 Mar 2018

REGISTRATION DATE 7th March 2018 : CIO registration

OBJECTS

1. The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively within Kirdford and the surrounding neighbourhood, and:-
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith and consistent with the Doctrinal Distinctives and Ethical Statements.

CORRESPONDENCE ADDRESS Apartment 203
The Residence
4 Alexandra Terrace
Guildford
GU1 3DA

PRIMARY BANKERS Lloyds TSB Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
CF5 1BL

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



KIRDFORD CHAPEL CIO

TRUSTEE ANNUAL REPORT for the year ended 31 March 2024

1. Introduction

The trustees of the charity, Kirdford Chapel CIO, present their report with the financial statements of the charity for the year ended 31 March 2024.

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

The Trustees have the responsibility to appoint trustees and appoint any new trustees following the provisions laid out in the organisation's governing instrument.

The following have served throughout the accounting period:

- Roger Loosley (Chairman)
- Miriam Lindsay
- Bob Sneller
- Jill Wigmore
- Judith Loosley

Anne Wood resigned as a Trustee on 17 April 2024.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

Governing document

Kirdford Chapel is a Charitable Incorporated Organization governed by a constitution adopted on the 22 October 2017 and entered on the Register of Charities by the Charity Commission on 7 March 2018 under number 1177457.

Organisational structure

The charity employs a Community Pastor, who reports to the Trustees. The Trustees give their time voluntarily and received no benefits from the charity, except that the charity rents a house from Judith Loosely for occupation of the Community Pastor and his family. No expenses have been reclaimed by any of the trustees from the charity in the period concerned, other than re-imburement of payments made on the charity's behalf.

The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to the Deacons.

1. Aims and purposes

Our purposes as recorded in our constitution are:

- 1.1 to advance the Christian faith in accordance with our Basis of Faith primarily but not exclusively within Kirdford and the surrounding neighbourhood, and
- 1.2 such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, 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 and the advancement of education provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.



TRUSTEE ANNUAL REPORT (Continued)

4 Achievements and Performance

How Our Activities Deliver Public Benefit

The charity carries out a wide range of activities in pursuit of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who are part of Kirdford Chapel and the wider community of Kirdford and the surrounding neighbourhood.

Our regular pattern of services on Sunday mornings continued with the all-age Family Service led by our Community Pastor, James Clarke, on the fourth Sunday in each month, with congregations numbering mostly between 20 and 30. Special Sunday services were held for Harvest, Christmas, and Easter. A joint service was held at Rudgwick Chapel on Good Friday. Prayer meetings and Bible Studies were held on each Tuesday. Our quarterly Ladies Teas continued to be very well attended.

James organized some outings for the Good News Club during the summer term and a Holiday Club at the end of August. A special edition of John's gospel for the Coronation was distributed to houses in Kirdford, Plaistow, Ifold and Wisborough Green.

The Good News Club for children at primary school continued to grow and some children who wished to attend had to be put on a waiting list. Good News Explorers for young people at secondary school has continued with a regular attendance of three boys.

During the half-term holidays, "drop-ins" for Good News children were organized together with an outing. Attendance has grown as parents have planned for these events. An occasional breakfast for the mothers of Good News children has been started and a Mother's Day Tea was arranged.

We were pleased to host and join in the Advent and Lent Course held at the Chapel and arranged by St. John's Church, Kirdford.

The weekly coffee morning for Kirdford, Ifold and Plaistow continues to meet at the Chapel.

5. Financial review

Total incoming resources for the period were £44,448 (2022/23: £43,369) of which 43,857 was unrestricted income (2022/23: £42,839). Total resources expended were £84,309 (2022/23: £57,813) all of which was unrestricted expenditure. A full review of the financial position of the charity can be found on the attached financial statements.

The wooden Chapel floor was replaced with a concrete one and planning permission was obtained for the erection of a Youth Hub. The Chapel chairs have been replaced with more suitable ones donated by a third party.

6. Reserves policy

As at the balance sheet date of 31 March 2024 the charity had free reserves (unrestricted funds) of £266,573 (2022/23 £307,024) and restricted reserves of £1,826 (2022/23 £1,235).

7. Risk Management

The trustees have a duty to identify and review the risks which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The trustees do not perceive any major risks to the charity currently.



TRUSTEE ANNUAL REPORT (Continued)

8. Public Benefit

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by *Charity Name* are focussed on our charitable purposes.

9. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



TRUSTEE ANNUAL REPORT (Continued)

Responsibilities of Trustees

The Charities Act 2022 requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2022. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....

Signed on their behalf by Trustee

Printed Name:

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

Report to the trustees/ members of Kirdford Chapel CIO on the accounts for the year ended 31st March 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2022 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements 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

have not been met; or

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

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Date:

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
INCOMING RESOURCES					
Donations & Legacies	3a	37,054	591	37,645	39,751
Investment Income	3b	6,276	-	6,276	2,504
Other Income	3c	527	-	527	1,114
TOTAL INCOMING RESOURCES		43,857	591	44,448	43,369
PAYMENTS					
Costs of Charitable Activities	4	84,309	-	84,309	57,813
RESOURCES EXPENDED		84,309	-	84,309	57,813
NET INCOMING/(OUTGOING) RESOURCES		(40,452)	591	(39,861)	(14,444)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(40,452)	591	(39,861)	(14,444)
Balances Brought Forward		307,024	1,235	308,260	322,704
BALANCES CARRIED FORWARD		266,573	1,826	268,399	308,260

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 11 to 17

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	8	2,172	-	2,172	1,173
Cash at bank and in hand	7	265,599	1,826	267,425	308,145
Total Current Assets		267,770	1,826	269,596	309,318
Creditors: amounts falling due within one year	9	1,198	-	1,198	1,058
NET CURRENT ASSETS		266,573	1,826	268,399	308,260
TOTAL ASSETS less current liabilities		266,573	1,826	268,399	308,260
Creditors: amounts falling due in more one year	10	-	-	-	-
NET ASSETS		266,573	1,826	268,399	308,260
FUNDS OF THE CHARITY					
General Funds		266,573	-	266,573	307,024
Restricted funds	5	-	1,826	1,826	1,235
TOTAL FUNDS		266,573	1,826	268,399	308,260

The financial statements were approved, authorised and signed on their behalf by:

Approved by the Trustees on

Signed on their behalf by Trustee

Print Name:

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) 2nd addition effective 1 January 2019 and with the Charities Act 2022.

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

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Recognition of Incoming Resources

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

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

Incoming Resources with Related expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

This page does not form part of the statutory financial statements

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

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

Investments

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

Pensions

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

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Furniture & Equipment	25%
-----------------------	-----

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets investments during this or the previous financial period.

However the Chapel chairs have been replaced with more suitable ones donated by a third party in the current financial year. The 40 chairs given to Kirdford Chapel have an estimated value of £3-4,000.

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
a) Donations & Legacies				
Building fund income	-	473	473	428
Collections	6,035	-	6,035	6,613
Donations-General	1,729	-	1,729	2,780
Donations-KIP	850	-	850	600
Donations-Lunch	-	-	-	19
Gift Aid from HMRC	17,530	118	17,648	18,728
Rudgewick reimbursement	10,910	-	10,910	10,584
	37,054	591	37,645	39,751
b) Investment Income				
Investments (income)	6,276	-	6,276	2,504
	6,276	-	6,276	2,504
c) Other Income				
Other income	527	-	527	1,114
	527	-	527	1,114

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
a) Charitable Activities					
Annex costs		2,325	-	2,325	-
Cost of Events		1,288	-	1,288	1,262
Gifts expense		100	-	100	543
Insurance & Licences		1,367	-	1,367	1,178
Legal & Administration		-	-	-	7,444
Lighting & Heating		6,928	-	6,928	5,808
Mission-Other		995	-	995	1,200
Repairs & Maintenance		24,487	-	24,487	3,002
Staff expenses		813	-	813	793
Staff-Rent		18,000	-	18,000	13,000
Sundries		3,932	-	3,932	3,460
Youth Expense		88	-	88	913
Wages & Salaries		17,112	-	17,112	15,801
Employer's National Insurance Costs		2,213	-	2,213	1,772
Pension Contributions		1,101	-	1,101	826
Governance costs:-					
Independent Examiner Fee		690	-	690	810
Legal & Administration		1,922	-	1,922	-
		84,309	-	84,309	57,813

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-24 £
Building Fund Income	1,003	473	-	-	-	1,475
Building Fund Gift Aid	233	118	-	-	-	351
	1,235	591	-	-	-	1,826

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-23 £
Building Fund Income	564	439	-	-	-	1,003
Building Fund Gift Aid	141	92	-	-	-	233
	705	530	-	-	-	1,235

The Restricted Funds are wholly represented by the CIO's cash reserves and are to be expended as specified above.

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

6. INVESTMENTS

The CIO held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Current A/c	3,189	1,826	5,015	8,262
Lloyds Deposit A/c	50,052	-	50,052	91,322
Charity Bank-Deposit A/c	210,578	-	210,578	205,031
No 2 Staff	1,679	-	1,679	3,530
Petty Cash	100	-	100	-
	<u>265,599</u>	<u>1,826</u>	<u>267,425</u>	<u>308,145</u>

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Rudgwick Chapel-Pastor expenses	344	-	344	-
Rudgwick Chapel-Staff expenses	500	-	500	-
Gift Aid	1,328	-	1,328	1,173
	<u>2,172</u>	<u>-</u>	<u>2,172</u>	<u>1,173</u>

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Deferred Income	-	-	-	398
Creditor-Ovo	508	-	508	-
Independent Examiner's Fee	690	-	690	660
	<u>1,198</u>	<u>-</u>	<u>1,198</u>	<u>1,058</u>

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2023/24	TOTAL 2022/23
	£	£
Gross Wages & Salaries	19,312	18,333
Employer's National Insurance Costs	1,448	1,448
Employer's Pension Contributions	413	344
	<u>21,173</u>	<u>20,125</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	1	1

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2022/23- None)

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.
(2022/23- None)

13. RISK ASSESSMENT

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

14. RESERVES POLICY

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

15. PUBLIC BENEFIT

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

KIRDFORD CHAPEL

England & Wales - Charity number 1177457

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

KIRDFORD CHAPEL CIO

(CHARITABLE INCORPORATED ORGANISATION)

CHARITY REGISTRATION NUMBER 1177457

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1177457	
WORKING NAMES	Kirdford Chapel	
START OF FINANCIAL YEAR	01 April 2022	
END OF FINANCIAL YEAR	31 March 2023	
TRUSTEES AT 31 MARCH 2023	Mr Roger John Loosley	Chairman
	Mrs Beatrice Anne Wood	Deacon
	Ms Miriam Ruth Lindsay	Deacon
	Mr Robert Arthur Sneller	
	Mrs Jill Wigmore	Deacon
	Mrs Judith Joy Loosley	Deacon

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

GOVERNING INSTRUMENT CIO - Association Registered 07 Mar 2018

REGISTRATION DATE 7th March 2018 : CIO registration

OBJECTS

1. The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively within Kirdford and the surrounding neighbourhood, and:-
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith and consistent with the Doctrinal Distinctives and Ethical Statements.

CORRESPONDENCE ADDRESS Apartment 203
The Residence
4 Alexandra Terrace
Guildford
GU1 3DA

PRIMARY BANKERS Lloyds TSB Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
CF5 1BL

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



KIRDFORD CHAPEL CIO

TRUSTEE ANNUAL REPORT for the year ended 31 March 2023

1. Introduction

The trustees of the charity, Kirdford Chapel CIO, present their report with the financial statements of the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

The Trustees have the responsibility to appoint trustees and appoint any new trustees following the provisions laid out in the organisation's governing instrument.

The following have served throughout the accounting period:

- Roger Loosley (Chairman)
- Anne Wood
- Miriam Lindsay
- Bob Sneller
- Jill Wigmore
- Judith Loosley

There have been no resignations or appointments in the current financial year.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

Governing document

Kirdford Chapel is a Charitable Incorporated Organization governed by a constitution adopted on the 22 October 2017 and entered on the Register of Charities by the Charity Commission on 7 March 2018 under number 1177457.

Organisational structure

The charity employs a Community Pastor, who reports to the Trustees. The Trustees give their time voluntarily and received no benefits from the charity, except that the charity rents a house from Judith loosely for occupation of the Community Pastor and his family. No expenses have been reclaimed by any of the trustees from the charity in the period concerned, other than re-imburement of payments made on the charity's behalf.



The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to the five Deacons.

3. Aims and purposes

Our purposes as recorded in our constitution are:

- 3.1 to advance the Christian faith in accordance with our Basis of Faith primarily but not exclusively within Kirdford and the surrounding neighbourhood, and
- 3.2 such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, 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 and the advancement of education

provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.

4. Achievements and Performance

How Our Activities Deliver Public Benefit

The charity carries out a wide range of activities in pursuit of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who are part of Kirdford Chapel and the wider community of Kirdford and the surrounding neighbourhood.

Our new Community Pastor, James Clarke, started working with us and Rudgwick Chapel on 1 May 2022. Initially the accommodation for him and his family was a small bungalow a few miles from the Chapel, but they were able to move into a house in the village at the beginning of December 2022. We held a Welcoming Service for James and he and his wife Lori were welcomed into membership, making the total number of members 13.

Our regular pattern of services on Sunday mornings continued with the introduction of an all-age Family Service led by James on the fourth Sunday in each month, with congregations numbering mostly between 20 and 30. Special Sunday services were held for Harvest, Christmas, and Easter and to celebrate the Chapel's 130th Anniversary. A joint service was held with Rudgwick Chapel on Good Friday. Prayer meetings and Bible Studies were held on each Tuesday. Our quarterly Ladies Teas continued to be very well attended.



James organized some outings for the Good News Children's' Club during the summer term and a Holiday Club at the end of August. He also organised stands at Platinum Jubilee events in Kirdford, Plaistow and Rudgwick. A special edition of John's gospel for the Platinum Jubilee was distributed to houses in Kirdford, Plaistow, Ifold and Wisborough Green.

The Good News Club for children at primary school started the autumn term with four children which grew steadily to 15 by the end of the winter term. Good News Explorers for young people at secondary school started in the autumn but has been slow to develop with a regular attendance of three boys.

During the half-term holidays, "drop-ins" for Good News children were organized together with an outing. Attendance has grown as parents have planned for these events. At Christmas there was an outing to the nativity play at Wintershall.

We were pleased to host and join in the Lent Course arranged by St. John's Kirdford.

The weekly coffee morning for Kirdford, Ifold and Plaistow continues to meet at the Chapel.

5. Financial review

Total incoming resources for the period were £43,369 (2022: £21,144) of which £42,839 was unrestricted income (2021/2: £20,439). Total resources expended were £57,813 (2021/2: £15,965) all of which was unrestricted expenditure. A full review of the financial position of the charity can be found on the attached financial statements.

6. Reserves policy

As at the balance sheet date of 31 March 2023 the charity had free reserves (unrestricted funds) of £307,024 (2021/2 £322,704) and restricted reserves of £1,235 (2021/2 £705).

7. Risk Management

The trustees have a duty to identify and review the risks which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The trustees do not perceive any major risks to the charity currently.



8. Future-plans

The Trustees intend to continue to fund the employment of our Community Pastor from a combination of income and unrestricted reserves and to pursue plans to build a Youth Hub on the Chapel site, replace the Chapel floor, extend the kitchen, and carry out other necessary repairs and maintenance from a combination of restricted and unrestricted funds.

9. Public Benefit

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by *Charity Name* are focussed on our charitable purposes.

10. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....13 July 2023.....

Signed on their behalf by Trustee*R. J. Loosley*.....

Printed Name: R. J. Loosley

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

Report to the trustees/ members of Kirdford Chapel CIO on the accounts for the year ended 31st March 2023.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement


My examination was carried out in accordance with general directions given by the Charity Commission. An

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 18th July 2023

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
INCOMING RESOURCES					
Donations & Legacies	3a	39,221	530	39,751	20,383
Investment Income	3b	2,504	-	2,504	731
Other Income	3c	1,114	-	1,114	30
TOTAL INCOMING RESOURCES		42,839	530	43,369	21,144
PAYMENTS					
Costs of Charitable Activities	4	57,813	-	57,813	15,965
RESOURCES EXPENDED		57,813	-	57,813	15,965
NET INCOMING/(OUTGOING) RESOURCES		(14,974)	530	(14,444)	5,179
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(14,974)	530	(14,444)	5,179
Balances Brought Forward		321,999	705	322,704	317,525
BALANCES CARRIED FORWARD		307,024	1,235	308,260	322,704

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 12 to 18

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Assets					
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
Current Assets					
Debtors & Prepayments	8	1,173	-	1,173	376
Cash at bank and in hand	7	306,910	1,235	308,145	322,778
Total Current Assets		308,083	1,235	309,318	323,154
Creditors: amounts falling due within one year	9	1,058	-	1,058	450
NET CURRENT ASSETS		307,024	1,235	308,260	322,704
TOTAL ASSETS less current liabilities		307,024	1,235	308,260	322,704
Creditors: amounts falling due in more one year	10	-	-	-	-
NET ASSETS		307,024	1,235	308,260	322,704
FUNDS OF THE CHARITY					
General Funds		307,024	-	307,024	321,999
Restricted funds	5	-	1,235	1,235	705
TOTAL FUNDS		307,024	1,235	308,260	322,704

Approved by the Trustees on 13 July 2023
Signed on their behalf by Trustee *R. J. Loosley*
Printed Name: R. J. Loosley

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

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

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

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Recognition of Incoming Resources

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

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

Incoming Resources with Related expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

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

Investments

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

Pensions

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

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Furniture & Equipment	25%
-----------------------	-----

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets investments during this or the previous financial period.

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
a) Donations & Legacies				
Building fund income	-	428	428	564
Collections (was Free will offerings)	6,613	-	6,613	13,114
Donations (was Gift Aid)	13,556	103	13,658	3,312
Donations-General	2,780	-	2,780	2,564
Donations-KIP	600	-	600	350
Donations-Ladies Tea	-	-	-	10
Donations-Lunch	19	-	19	12
Donations-Toybox sale	-	-	-	80
Gift Aid from HMRC	5,070	-	5,070	-
Rudgewick reimbursement	10583.96	-	10,584	378
	39,221	530	39,751	20,383
b) Investment Income				
Investments (income)	2,504	-	2,504	731
	2,504	-	2,504	731
c) Other Income				
Other income	1,114	-	1,114	30
	1,114	-	1,114	30

This page does not form part of the statutory financial statements

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
Charitable Activities					
Advertising-Website		-	-	-	37
Cost of Events		1,262	-	1,262	2,337
Gifts expense		543	-	543	750
Insurance & Licences		1,178	-	1,178	1,697
Legal & Administration		7,444	-	7,444	274
Lighting & Heating		5,808	-	5,808	1,917
Mission-Other		1,200	-	1,200	2,267
Mission-Toybox		-	-	-	179
Repairs & Maintenance		3,002	-	3,002	2,807
Staff expenses		793	-	793	428
Staff-Rent		13,000	-	13,000	2,000
Sundries		3,460	-	3,460	823
Youth Expense		913	-	913	-
Staff Costs:-					
Wages & Salaries		15,801	-	15,801	-
Employer's National Insurance Costs		1,772	-	1,772	-
Pension Contributions		826	-	826	-
Governance costs:-					
Independent Examiner Fee		810	-	810	450
		57,813	-	57,813	15,965

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-23 £
Building Fund Income	564	439	-	-	-	1,003
Building Fund Gift Aid	141	92	-	-	-	233
	705	530	-	-	-	1,235

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-22 £
Building Fund Income	-	564	-	-	-	564
Building Fund Gift Aid	-	141	-	-	-	141
	-	705	-	-	-	705

The Restricted Funds are wholly represented by the CIO's cash reserves and are to be expended as specified above.

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

6. INVESTMENTS

The CIO held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Current A/c	7,026	1,235	8,262	7,523
Lloyds Deposit A/c	91,322	-	91,322	107,136
Charity Bank-Deposit A/c	205,031	-	205,031	202,733
No 2 Staff	3,530	-	3,530	4,670
Petty Cash	-	-	-	715
	306,910	1,235	308,145	322,778

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Gift Aid	1,173	-	1,173	376
	1,173	-	1,173	376

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Deferred Income	398	-	398	-
Independent Examiner's Fee	660	-	660	450
	1,058	-	1,058	450

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2022/23	TOTAL 2021/22
	£	£
Gross Wages & Salaries	18,333	-
Employer's National Insurance Costs	1,448	-
Employer's Pension Contributions	344	-
	<u><u>20,125</u></u>	<u><u>-</u></u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	1	-

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2021/22- None)

12. TRUSTEES AND OTHER RELATED PARTIES

Mrs. Judith Loosley received £6000 in rent for the house occupied by the charity's Community Pastor.
No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.
(2021/22- None)

13. RISK ASSESSMENT

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

14. RESERVES POLICY

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

15. PUBLIC BENEFIT

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

KIRDFORD CHAPEL

England & Wales - Charity number 1177457

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

KIRDFORD CHAPEL CIO

(CHARITABLE INCORPORATED ORGANISATION)

CHARITY REGISTRATION NUMBER 1177457

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

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Balance Sheet	11
Notes to the Accounts	12 to 18

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1177457	
WORKING NAMES	Kirdford Chapel	
START OF FINANCIAL YEAR	01 April 2022	
END OF FINANCIAL YEAR	31 March 2023	
TRUSTEES AT 31 MARCH 2023	Mr Roger John Loosley	Chairman
	Mrs Beatrice Anne Wood	Deacon
	Ms Miriam Ruth Lindsay	Deacon
	Mr Robert Arthur Sneller	
	Mrs Jill Wigmore	Deacon
	Mrs Judith Joy Loosley	Deacon

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

GOVERNING INSTRUMENT CIO - Association Registered 07 Mar 2018

REGISTRATION DATE 7th March 2018 : CIO registration

OBJECTS

1. The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively within Kirdford and the surrounding neighbourhood, and:-
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith and consistent with the Doctrinal Distinctives and Ethical Statements.

CORRESPONDENCE ADDRESS Apartment 203
The Residence
4 Alexandra Terrace
Guildford
GU1 3DA

PRIMARY BANKERS Lloyds TSB Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
CF5 1BL

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



KIRDFORD CHAPEL CIO

TRUSTEE ANNUAL REPORT for the year ended 31 March 2023

1. Introduction

The trustees of the charity, Kirdford Chapel CIO, present their report with the financial statements of the charity for the year ended 31 March 2023.

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2005).

2. Structure, governance, and management

The Trustees have the responsibility to appoint trustees and appoint any new trustees following the provisions laid out in the organisation's governing instrument.

The following have served throughout the accounting period:

- Roger Loosley (Chairman)
- Anne Wood
- Miriam Lindsay
- Bob Sneller
- Jill Wigmore
- Judith Loosley

There have been no resignations or appointments in the current financial year.

Normally, the Trustees meet four times per year to consider financial considerations and operations of the Charity.

Governing document

Kirdford Chapel is a Charitable Incorporated Organization governed by a constitution adopted on the 22 October 2017 and entered on the Register of Charities by the Charity Commission on 7 March 2018 under number 1177457.

Organisational structure

The charity employs a Community Pastor, who reports to the Trustees. The Trustees give their time voluntarily and received no benefits from the charity, except that the charity rents a house from Judith loosely for occupation of the Community Pastor and his family. No expenses have been reclaimed by any of the trustees from the charity in the period concerned, other than re-imburement of payments made on the charity's behalf.



The general governance of the charity is the responsibility of the Trustees; however, the day-to-day operation is delegated to the five Deacons.

3. Aims and purposes

Our purposes as recorded in our constitution are:

- 3.1 to advance the Christian faith in accordance with our Basis of Faith primarily but not exclusively within Kirdford and the surrounding neighbourhood, and
- 3.2 such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, 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 and the advancement of education

provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.

4. Achievements and Performance

How Our Activities Deliver Public Benefit

The charity carries out a wide range of activities in pursuit of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who are part of Kirdford Chapel and the wider community of Kirdford and the surrounding neighbourhood.

Our new Community Pastor, James Clarke, started working with us and Rudgwick Chapel on 1 May 2022. Initially the accommodation for him and his family was a small bungalow a few miles from the Chapel, but they were able to move into a house in the village at the beginning of December 2022. We held a Welcoming Service for James and he and his wife Lori were welcomed into membership, making the total number of members 13.

Our regular pattern of services on Sunday mornings continued with the introduction of an all-age Family Service led by James on the fourth Sunday in each month, with congregations numbering mostly between 20 and 30. Special Sunday services were held for Harvest, Christmas, and Easter and to celebrate the Chapel's 130th Anniversary. A joint service was held with Rudgwick Chapel on Good Friday. Prayer meetings and Bible Studies were held on each Tuesday. Our quarterly Ladies Teas continued to be very well attended.



James organized some outings for the Good News Children's' Club during the summer term and a Holiday Club at the end of August. He also organised stands at Platinum Jubilee events in Kirdford, Plaistow and Rudgwick. A special edition of John's gospel for the Platinum Jubilee was distributed to houses in Kirdford, Plaistow, Ifold and Wisborough Green.

The Good News Club for children at primary school started the autumn term with four children which grew steadily to 15 by the end of the winter term. Good News Explorers for young people at secondary school started in the autumn but has been slow to develop with a regular attendance of three boys.

During the half-term holidays, "drop-ins" for Good News children were organized together with an outing. Attendance has grown as parents have planned for these events. At Christmas there was an outing to the nativity play at Wintershall.

We were pleased to host and join in the Lent Course arranged by St. John's Kirdford.

The weekly coffee morning for Kirdford, Ifold and Plaistow continues to meet at the Chapel.

5. Financial review

Total incoming resources for the period were £43,369 (2022: £21,144) of which £42,839 was unrestricted income (2021/2: £20,439). Total resources expended were £57,813 (2021/2: £15,965) all of which was unrestricted expenditure. A full review of the financial position of the charity can be found on the attached financial statements.

6. Reserves policy

As at the balance sheet date of 31 March 2023 the charity had free reserves (unrestricted funds) of £307,024 (2021/2 £322,704) and restricted reserves of £1,235 (2021/2 £705).

7. Risk Management

The trustees have a duty to identify and review the risks which the charity is exposed to and ensure appropriate controls are in place for reasonable assurance against fraud and error.

The trustees do not perceive any major risks to the charity currently.



8. Future-plans

The Trustees intend to continue to fund the employment of our Community Pastor from a combination of income and unrestricted reserves and to pursue plans to build a Youth Hub on the Chapel site, replace the Chapel floor, extend the kitchen, and carry out other necessary repairs and maintenance from a combination of restricted and unrestricted funds.

9. Public Benefit

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by *Charity Name* are focussed on our charitable purposes.

10. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....13 July 2023.....

Signed on their behalf by Trustee*R. J. Loosley*.....

Printed Name: R. J. Loosley

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

Report to the trustees/ members of Kirdford Chapel CIO on the accounts for the year ended 31st March 2023.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

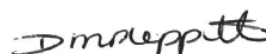
My examination was carried out in accordance with general directions given by the Charity Commission. An

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 18th July 2023

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

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NET MOVEMENT IN FUNDS		(14,974)	530	(14,444)	5,179
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All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 12 to 18

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2023

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Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
Current Assets					
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Cash at bank and in hand	7	306,910	1,235	308,145	322,778
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FUNDS OF THE CHARITY					
General Funds		307,024	-	307,024	321,999
Restricted funds	5	-	1,235	1,235	705
TOTAL FUNDS		307,024	1,235	308,260	322,704

Approved by the Trustees on 13 July 2023

Signed on their behalf by Trustee *R. J. Loosley*

Printed Name: R. J. Loosley

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

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

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

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

Recognition of Incoming Resources

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

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

Incoming Resources with Related expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

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

Investments

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

Pensions

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

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Furniture & Equipment	25%
-----------------------	-----

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets investments during this or the previous financial period.

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
a) Donations & Legacies				
Building fund income	-	428	428	564
Collections (was Free will offerings)	6,613	-	6,613	13,114
Donations (was Gift Aid)	13,556	103	13,658	3,312
Donations-General	2,780	-	2,780	2,564
Donations-KIP	600	-	600	350
Donations-Ladies Tea	-	-	-	10
Donations-Lunch	19	-	19	12
Donations-Toybox sale	-	-	-	80
Gift Aid from HMRC	5,070	-	5,070	-
Rudgewick reimbursement	10583.96	-	10,584	378
	39,221	530	39,751	20,383
b) Investment Income				
Investments (income)	2,504	-	2,504	731
	2,504	-	2,504	731
c) Other Income				
Other income	1,114	-	1,114	30
	1,114	-	1,114	30

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
Charitable Activities				
Advertising-Website	-	-	-	37
Cost of Events	1,262	-	1,262	2,337
Gifts expense	543	-	543	750
Insurance & Licences	1,178	-	1,178	1,697
Legal & Administration	7,444	-	7,444	274
Lighting & Heating	5,808	-	5,808	1,917
Mission-Other	1,200	-	1,200	2,267
Mission-Toybox	-	-	-	179
Repairs & Maintenance	3,002	-	3,002	2,807
Staff expenses	793	-	793	428
Staff-Rent	13,000	-	13,000	2,000
Sundries	3,460	-	3,460	823
Youth Expense	913	-	913	-
Staff Costs:-				
Wages & Salaries	15,801	-	15,801	-
Employer's National Insurance Costs	1,772	-	1,772	-
Pension Contributions	826	-	826	-
Governance costs:-				
Independent Examiner Fee	810	-	810	450
	57,813	-	57,813	15,965

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-23 £
Building Fund Income	564	439	-	-	-	1,003
Building Fund Gift Aid	141	92	-	-	-	233
	705	530	-	-	-	1,235

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21	Income £	Expenditure £	Gains & (Losses) £	Transfer £	Balance 31-Mar-22 £
Building Fund Income	-	564	-	-	-	564
Building Fund Gift Aid	-	141	-	-	-	141
	-	705	-	-	-	705

The Restricted Funds are wholly represented by the CIO's cash reserves and are to be expended as specified above.

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

6. INVESTMENTS

The CIO held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Current A/c	7,026	1,235	8,262	7,523
Lloyds Deposit A/c	91,322	-	91,322	107,136
Charity Bank-Deposit A/c	205,031	-	205,031	202,733
No 2 Staff	3,530	-	3,530	4,670
Petty Cash	-	-	-	715
	306,910	1,235	308,145	322,778

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Gift Aid	1,173	-	1,173	376
	1,173	-	1,173	376

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Deferred Income	398	-	398	-
Independent Examiner's Fee	660	-	660	450
	1,058	-	1,058	450

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

	TOTAL 2022/23	TOTAL 2021/22
	£	£
Gross Wages & Salaries	18,333	-
Employer's National Insurance Costs	1,448	-
Employer's Pension Contributions	344	-
	<u><u>20,125</u></u>	<u><u>-</u></u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	1	-

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2021/22- None)

12. TRUSTEES AND OTHER RELATED PARTIES

Mrs. Judith Loosley received £6000 in rent for the house occupied by the charity's Community Pastor.
No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.
(2021/22- None)

13. RISK ASSESSMENT

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

14. RESERVES POLICY

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

15. PUBLIC BENEFIT

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

KIRDFORD CHAPEL

England & Wales - Charity number 1177457

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

KIRDFORD CHAPEL CIO

(CHARITABLE INCORPORATED ORGANISATION)

CHARITY REGISTRATION NUMBER 1177457

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

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Statement of Financial Activities	8
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**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER	1177457
WORKING NAMES	Kirdford Chapel
START OF FINANCIAL YEAR	01 April 2020
END OF FINANCIAL YEAR	31 March 2021
TRUSTEES AT 31 MARCH 2021	Mr Roger John Loosley Chairman Mrs Beatrice Anne Wood Deacon Ms Miriam Ruth Lindsay Deacon Mr Christopher James Hayes Deacon Mr Robert Arthur Sneller Mr Stephen Szczerbicki (Resigned end of 2020) Mrs Jill Wigmore Deacon

The pastor, elders and deacons of the church are trustees. Other trustees may be appointed by the church. Trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT CIO - Association Registered 07 Mar 2018

REGISTRATION DATE 7th March 2018 : CIO registration

OBJECTS

1. The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively within Kirdford and the surrounding neighbourhood, and
2. Such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith and consistent with the Doctrinal Distinctives and Ethical Statements.

CORRESPONDENCE ADDRESS Apartment 203
The Residence
4 Alexandra Terrace
Guildford
GU1 3DA

PRIMARY BANKERS Lloyds TSB Bank Plc
514 Cowbridge Road East
Victoria Park
Cardiff
CF5 1BL

INDEPENDENT EXAMINER Mrs Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Report to the trustees/ members of Kirdford Chapel CIO on the accounts for the year ended 31st March 2021.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

have not been met; or

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

Mrs Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

Date:



KIRDFORD CHAPEL CIO
Trustees Annual Report for the year ended 31 March 2021

The trustees are responsible for the contents of this report and the responsibility of the Independent Examiner in relation to this report is limited to examining the report and ensuring that, on the face of it, there are no inconsistencies with the figures disclosed in the financial statements.

Review of the year

1. Trustees, Deacons, Membership and Congregation
 - a. There are eight Members and eight Associate Members.
 - b. Steve Szczerbicki resigned as a trustee at the end of December 2020 due to ill health.
 - c. During the year a number of the congregation and close relatives of members have died:
 - i. Fred Hobbs. Fred attended the Coffee Mornings for many years and latterly regularly come to the Mornings Services.
 - ii. Vicar, Pauline Lucas. Pauline had only been in the village for a short time but was very active and joined us for Ladies Fellowship Afternoon Teas.
 - iii. Jim Payne. Jim was one of the founders of the two older youth groups that were held at the chapel and always took great interest in the ongoing work of the Good News Club.
 - iv. Brenda Kopiak, Brenda was a regular attendee of the Coffee Mornings, the Ladies Fellowship and Sunday Services, until bad health meant she had to go into a Nursing Home a few years ago.
2. Activities
 - a. All activities were suspended on 8 March 2020 due to the Covid 19 epidemic.
 - b. A Risk Assessment of the Chapel was prepared which permits a maximum attendance of about 20.
 - c. Covid secure Sunday services were held on 18 October (Harvest), 25 October, 6 December and a Christmas service on 13 December 2020. Attendance was about 20 on each occasion. The service planned for 20 December was cancelled due to the worsening COVID situation.
 - d. At Easter and Christmas displays were erected outside the Chapel and CDs of an Easter or Christmas Service and related tracts were distributed.
 - e. Although the Good News Club for Junior School children could not meet, each month bags of activity materials and other items has been distributed to the children.
 - f. The Chapel joined with those at Alfold, Rudgwick, Fittleworth, and the fellowship at Ifold to set up and run The Chapel Channel which provides a short service on Zoom at 17.00 each Sunday and a Bible Study at 11:00 each Wednesday.
 - g. Following the Chapel Channel meetings there have been Chat Rooms. On Sundays this has been mostly for fellowship but there were some communion services. Some chatrooms were shared with other chapels. On Wednesdays the chat room has been used for a prayer meeting.
 - h. Each month an article has been submitted to the Parish Magazine.
 - i. A website has been set up at www.kirdfordchapel.org.uk.
 - j. The Chapel has joined the Sussex Gospel Partnership.
3. Development:
 - a. A Building Sub-committee of the Trustees was formed comprising Steve Szczerbicki (Chairman) Neil Wigmore, Nina Disney, Mim Lindsay, Chris Hayes and Bob Sneller. Following Steve's resignation, Roger Loosley joined the committee and took on the role of chairman.
 - b. Revised plans were submitted to Chichester District Council and following their comments further revisions were made.
 - c. Three firms of Architects were invited to submit proposals. After an initial review one firm was eliminated on the ground of cost. Interviews on Zoom were conducted with the other two firms on 26th and 28th April.
 - d. A new larger shed for storage has been erected.
 - e. The Chapel windows have been replaced.
 - f. Enquiries have been made about replacing the front door to the Chapel.
 - g. Problems with the floor of the Chapel are being investigated.
 - h. The replacement of the fence between the Chapel and Brookside is being investigated.
 - i. Since lockdown the chapel has been visited regularly to comply with the insurer's requirements.



KIRDFORD CHAPEL CIO
Trustees Annual Report for the year ended 31 March 2021 (continued)

4. Equipment:
 - a. Arrangements have been made for a telephone line and broadband to be installed.
 - b. Certain items of equipment failed the annual PAT test and those still in use have been replaced i.e. the projector and fridge.

5. Rudgwick Chapel:
 - a. Joint Leaders meetings with the Elder of Rudgwick Chapel have continued.
 - b. John Ross, former pastor of the Baptist Churches at Cranleigh, and Farnham, has continued to attend Joint Leaders meetings together with his wife, Daphne, to give advice and support to the chapels.
 - c. The Chapels have been working together on a proposal to jointly employ a Families Worker to work with both chapels. The post has been advertised and a Job Description prepared. Several applicants were considered and Zoom meetings held with them, but none seemed appropriate for the position.
 - d. There have been some discussions of a strategy for joint working in the future.
 - e. The chapels have exchanged Bulletins and prayer requests and have worked together on the Shoe Box Appeal.

6. Finances:
 - a. Gift Aid claims have been made and the replacement windows financed out of income.
 - b. Accounts are prepared monthly and circulated.

7. Risks:
 - a. The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks. In this respect see paragraph 2b above.

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

9. Public Benefit:
 - a. The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in paragraph 2 above. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.



KIRDFORD CHAPEL CIO
Trustees Annual Report for the year ended 31 March 2021 (continued)

Trustees' Responsibilities

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

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....

Signed on their behalf by Trustee

Printed Name:

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
INCOMING RESOURCES					
Donations & Legacies	3a	13,049	-	13,049	12,656
Investment Income	3b	2,203	-	2,203	-
Other Incoming Resources	3c	5	-	5	-
TOTAL INCOMING RESOURCES		15,258	-	15,258	12,656
PAYMENTS					
Costs of Charitable Activities	4a	12,566	-	12,566	10,120
Governance Costs	4b	390	-	390	443
RESOURCES EXPENDED		12,956	-	12,956	10,562
NET INCOMING/(OUTGOING) RESOURCES		2,302	-	2,302	2,094
TRANSFERS BETWEEN FUNDS		-	-	-	-
Balances Brought Forward		315,222	-	315,222	313,128
BALANCES CARRIED FORWARD		317,525	-	317,525	315,222

All of the Charity's operations are classed as continuing operations.

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Assets					
Tangible Assets	2	-	-	-	-
Investment Assets	6	-	-	-	-
		-	-	-	-
Current Assets					
Debtors & Prepayments	8	996	-	996	-
Cash at bank and in hand	7	316,918	-	316,918	315,582
Total Current Assets		317,915	-	317,915	315,582
Creditors: amounts falling due within one year	9	390	-	390	360
NET CURRENT ASSETS		317,525	-	317,525	315,222
TOTAL ASSETS less current liabilities		317,525	-	317,525	315,222
Creditors: amounts falling due in more one year	10	-	-	-	-
NET ASSETS		317,525	-	317,525	315,222
FUNDS OF THE CHARITY					
General		317,525	-	317,525	315,222
Restricted funds	5	-	-	-	-
TOTAL FUNDS		317,525	-	317,525	315,222

Approved by the Trustees on

Signed on their behalf by Trustee

Printed Name:

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties

Recognition of Incoming Resources

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

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

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised. Gifts

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

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

Investments

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

Pensions

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

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Furniture & Equipment	25%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets investments during this or the previous financial period.

**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
a) Donations & Legacies				
Free will offerings	10,031	-	10,031	9,047
Gift Aid	2,947	-	2,947	2,507
Other General donations	71	-	71	708
Trading activities	-	-	-	394
	13,049	-	13,049	12,656
b) Investment Income				
Investments (income)	2,203	-	2,203	-
	2,203	-	2,203	-
d) Other Income				
Other income 1	5	-	5	-
	5	-	5	-

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
a) Charitable Activities				
Mission	1,250	-	1,250	1,272
Cost of Events	1,100	-	1,100	1,731
Repairs & Maintenance	6,119	-	6,119	2,029
Lighting & Heating	1,404	-	1,404	2,499
Insurance & Licences	1,722	-	1,722	1,470
Legal & Administration	970	-	970	717
Charitable Donation	-	-	-	400
	12,566	-	12,566	10,120
b) Governance costs				
Independent Examiner Fee	390	-	390	443
	390	-	390	443
c) Cost of Generating Funds				

This page does not form part of the statutory financial statements

KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Current A/c	7,710	-	7,710	7,749
Lloyds Deposit A/c	107,126	-	107,126	107,098
Charity Bank-Deposit A/c	202,013	-	202,013	200,465
Petty Cash	70	-	70	271
	316,918	-	316,918	315,582

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Gift Aid	996	-	996	-
	996	-	996	-

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiner's Fee	390	-	390	360
	390	-	390	360

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**KIRDFORD CHAPEL CIO
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. CONTENTS

The contents & equipment owned by Tustin Memorial Chapel have been gifted to Kirdford Chapel. Value approximately £15,000. Insurance value £27,000. (Replacement)

13. TRUSTEES AND OTHER RELATED PARTIES

Name of trustee	Description	2020/21	2019/20
		Total £	Total £
Mr Robert Sneller	Preaching fees	0	80
Mr Roger Loosley	Preaching fees	0	20
Mr Stephen Szczerbicki	Preaching fees	0	80
	Re-imbusement of cost of	0	150
	materials for shed foundation	<u>0</u>	<u>230</u>

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

14. RISK ASSESSMENT

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

15. RESERVES POLICY

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

16. PUBLIC BENEFIT

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

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