

**CHRIST CHURCH HUNTINGDON  
CHARITY NUMBER 1179744**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**CHRIST CHURCH HUNTINGDON  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Trustees</b>	<p> <b>Charlie Newcombe</b>  <b>Nathan Brown (to 24 March 2024)</b>  <b>John Pawlett</b>  <b>Jonathan Gilbert</b>  <b>Simon Sykes</b>  <b>Nicola Harrison</b>  <b>Lesley Gray (to 26 March 2023)</b>  <b>Rebecca Pluke (to 24 March 2024)</b>  <b>Sarah Hardy</b>  <b>Jean Clark</b>  <b>Joanna Watson (from 26 March 2023)</b>  <b>Alistair Fraser (from 25 January 2024)</b>  <b>Sho Carter-Daniel (from 24 March 2024)</b>  <b>Susan Brown (from 24 March 2024)</b> </p>
<b>Governing Document</b>	<b>Trust deed dated 28th August 2018 (amended 15 February 2024)</b>
<b>Charity Number</b>	<b>1179744</b>
<b>Principal Office</b>	<p> <b>1 Coneygear Road</b>  <b>Huntingdon</b>  <b>PE29 1QL</b> </p>
<b>Independent Examiner</b>	<p> <b>S G Berriman BFP, FCCA, FCA</b>  <b>Chater Allan LLP</b>  <b>7 Quay Court</b>  <b>Colliers Lane</b>  <b>Stow-cum-Quay</b>  <b>CB25 9AU</b> </p>
<b>Bankers</b>	<p> <b>CAF Bank</b>  <b>25 Kings Hill Ave</b>  <b>Kings Hill</b>  <b>West Malling</b>  <b>ME19 4JQ</b> </p>

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**CHRIST CHURCH HUNTINGDON  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Objectives and Activities**

The Charity's principal objects, as set out in its trust deed, are the advancement of the Christian religion mainly, but not exclusively, by means of broadcasting messages of an evangelistic and teaching nature, primarily in the Huntingdon area.

The vision of the charity is to see the wonderful good news of Jesus' rescue, which transforms, unites and equips a community, prayerfully shared with all in the Huntingdon area. In planning the activities, the Trustees have had regard to the Charity Commission's guidance on public benefit. Christ Church Huntingdon was established as a new church within Ely Diocese in Sept 2018

**Structure, Governance and Management**

The Charity, which is a church, is constituted as a Charitable Incorporated Organisation and is governed by a founding document. The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Charity. The Charity operated, until 29 February 2024, as part of the Church of England, with permission to operate a church in Huntingdon under a Bishop's Mission Order. On 29 February 2024 the Bishop's Mission Order expired and the charity left the Church of England, and joined the Anglican Mission in England (AMiE).

In accordance with the Trust Deed, trustees may be appointed by the existing trustees. In addition, up to four trustees may be appointed by the congregation at the Annual Church meeting.

**Achievements and Performance**

**Church of England**

- Much of the business of the trustees over the last year was taken up by deliberations concerning whether in conscience we could renew our Bishop's Mission Order with the Church of England.
- As we watched the events unfold at the General Synod, including a move to bless same-sex unions, we did not feel able to continue within the Church of England. We felt a sense of loss and grief to see the denomination apparently walking on an unbiblical trajectory, and have committed to continue to pray for the Church of England's renewal.
- We give thanks for the warm welcome we have received into the Anglican Mission in England. Bishop Andy Lines will speak at the church weekend away in May 2024.

**People**

- We give thanks for each person who attends Christ Church Huntingdon including several newcomers over the last year. We seek to welcome all to repentance and faith in Jesus, irrespective of age, physical ability, sexuality and background.
- We had services of thanksgiving and baptism for three babies, and our first adult baptism.
- We felt honoured to be able to send out Matt and Sarah Gurtler to be missionaries in Moldova with Crosslinks.
- We welcomed the arrival of Laura Carter to be our operations manager in August who has been a great blessing to us.
- We are grateful to the trustees who have worked so hard this last year, including Nathan Brown stepping down as treasurer and Becca Pluke from our Council. Alistair Fraser has been appointed by the trustees as our new treasurer. Susan Brown is our new safeguarding officer replacing Alice Gilbert, for whom we give thanks.

**Sundays**

- We are grateful to those who serve on Sundays in so many ways: seen and unseen, formal and informal.
- Our sermons have included series on Haggai, Psalms 42-49, Exodus 1-18, Luke 1-2, Proverbs and the passages behind the "Real Change" course. Over the last year we have averaged 73 adults and 31 children on Sundays.

**CHRIST CHURCH HUNTINGDON  
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FOR THE YEAR ENDED 31 DECEMBER 2023**

- We launched "The Carpenters Arms" in June 2023, a monthly café style service at the Coneygear Centre on the Oxmoor Estate. It has averaged around 27 people and has reconnected us with several families.
- Our youth groups and children's work has continued to be a blessing under the leadership of Beth Lindon and her team.

**Prayer and Discipleship**

- Our monthly prayer meeting remains a key priority on the second Wednesday of the month.
- The 10am Monday morning zoom prayer meeting has seen many encouragements and answers to prayer.
- Life groups have continued to be a blessing since they were reformed in September 2022.
- Our preachers, life group leaders, children's and youth workers meet regularly for prayer and training.

**Outreach**

- In September we ran a second Thongsley Fun Day with a Noah's Ark theme build relationships locally on the Oxmoor.
- Other outreach has included friendship evangelism, door-to-door work, our football team and a community café.
- We have continued to offer our FEED outreach Bible study to local teens, and partner with Thrive youthwork.
- We are seeking feedback on how we can best use Christmas and the Summer time for evangelism
- We continue to pray for an outpouring of God's Holy Spirit in our area and across our nation for revival.

**Partnership**

- Led by our mission committee we give away around 15% of our income to various Christian causes worldwide.
- Five members of the church have spoken on "Thought for the Day" on HCR104fm radio at 9.30am.
- We are active non-members of the local Churches Together and run the men's breakfast.
- Charlie Newcombe is a trustee of the Cambridgeshire Gospel Partnership and helped run the first "Planting Collective".

**Financial Review**

Total income for the period was £123,729 (2022: £117,919). Total expenditure for the period amounted to £110,276 (2022: £103,190). There was therefore a surplus for the period of £13,453 (2022: £14,729). Giving increased by £3,725, being a 3.2% increase. The increase in expenditure relates mainly to a full year of the Children's and Young People's Minister.

Due to giving from the members, the Trustees have continued to designate 15% of donated funds to be made available for grants for various projects that are aligned with the charitable objectives of the Charity, with a focus on local projects, national Christian ministry, and international missionary work. This is inspired by the early progress of the Christian message growing first locally, then nationally, and then internationally. Therefore, a further £18,146 (2022: £17,198) was transferred to the designated Mission Grants Fund in 2023.

**Expenses to the Trustees**

Three Trustees (2022: two) incurred expenses and were reimbursed during the period, all relating to the day-to-day charitable activities of the Charity. These expenses totalled £2,269 (2022: £1,656) incurred during their tenures as Trustees and relating to costs of the activities of the church. No trustee received any other remuneration from the Charity during the period, as the minister was employed by the Diocese of Ely.

**Reserves Policy**

The Trustees have established a policy that a sensible level of free reserves should be maintained to ensure the Charity can continue to operate if income is below budget or if unplanned contingencies are required. The Trustees decided that an amount equivalent to four months' expenditure should be kept for this purpose.



**CHRIST CHURCH HUNTINGDON  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

In December 2023, the average monthly expenditure was estimated to be £14,000 meaning that the Trustees set £56,000 as the minimum level of reserves required.

At the year end, unrestricted funds amounted to £81,520 and the Expendable Endowment amounted to £76,793. Since all these funds may be used for any charitable purpose, the total amount of free reserves of the Charity amounted to £154,897.

**Investment Policy**

Since the reserves of the Charity are currently in excess of the minimum required by the Charity's reserves policy, the Trustees have sought to invest some of the reserves in accordance with the Charity's objects. It is expected that the extra reserves will be used in the near future, so the Trustees was decided that the Charity should ensure the reserves are accessible within 3 months, and should carry little risk, so as to minimise possible losses that would hinder the outreach work of the Charity hopes to do.

The Trustees also decided that they would pursue opportunities that saw the Charity's reserves used for Christian purposes, in line with the Charity's objects, so the Charity has chosen to invest in savings accounts with Kingdom Bank.

**Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**Approval**

This report was approved by the Trustees and signed on their behalf by:



Alistair Fraser  
Treasurer  
Date: 16 May 2024

**CHRIST CHURCH HUNTINGDON**  
**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating the Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
		£	£	£	2023	2022 (as restated)
		£	£	£	£	£
<b>INCOME</b>	<b>3</b>					
Income and Endowments from:						
Donations and Legacies		120,492	-	-	120,492	117,256
Charitable Activities		1,043	-	-	1,043	-
Investments		386	-	1,808	2,194	663
<b>Total</b>		<b>121,921</b>	<b>-</b>	<b>1,808</b>	<b>123,729</b>	<b>117,919</b>
<b>EXPENDITURE</b>	<b>4</b>					
Charitable Activities		110,276	-	-	110,276	103,190
<b>Total</b>		<b>110,276</b>	<b>-</b>	<b>-</b>	<b>110,276</b>	<b>103,190</b>
<b>Net income</b>		<b>11,645</b>	<b>-</b>	<b>1,808</b>	<b>13,453</b>	<b>14,729</b>
<b>Transfers between Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>11,645</b>	<b>-</b>	<b>1,808</b>	<b>13,453</b>	<b>14,729</b>
<b>Funds brought forward</b>		<b>69,875</b>	<b>1,714</b>	<b>74,985</b>	<b>146,574</b>	<b>131,845</b>
<b>Funds carried forward</b>		<b>81,520</b>	<b>1,714</b>	<b>76,793</b>	<b>160,027</b>	<b>146,574</b>

**CHRIST CHURCH HUNTINGDON  
BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Notes	Unrestricted Funds	Endowment Funds	Restricted Funds	Total 2023	Total 2022 (as restated)
		£	£	£	£	£
<b>FIXED ASSETS</b>	<b>7</b>					
Tangible Assets		3,416	-	-	3,416	3,130
<b>Total Fixed Assets</b>		<b>3,416</b>	<b>-</b>	<b>-</b>	<b>3,416</b>	<b>3,130</b>
<b>CURRENT ASSETS</b>						
Debtors	8	23,312	-	-	23,312	4,317
Cash at bank and in hand	9	101,051	76,793	1,714	179,558	141,421
<b>Total current assets</b>		<b>124,363</b>	<b>76,793</b>	<b>1,714</b>	<b>202,870</b>	<b>145,738</b>
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<b>46,259</b>	<b>-</b>	<b>-</b>	<b>46,259</b>	<b>2,294</b>
<b>NET CURRENT ASSETS</b>		<b>78,104</b>	<b>76,793</b>	<b>1,714</b>	<b>156,611</b>	<b>143,444</b>
<b>NET ASSETS</b>		<b>81,520</b>	<b>76,793</b>	<b>1,714</b>	<b>160,027</b>	<b>146,574</b>
<b>FUNDS</b>	<b>11</b>					
Endowment Funds		-	76,793	-	76,793	74,985
Restricted Funds		-	-	1,714	1,714	1,714
Unrestricted Funds		81,520	-	-	81,520	69,875
<b>TOTAL FUNDS</b>		<b>81,520</b>	<b>76,793</b>	<b>1,714</b>	<b>160,027</b>	<b>146,574</b>

Approved by the Church Council on 16 May 2024 and signed on its behalf by:

Alistair Fraser  
Treasurer

**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. BASIS OF PREPARATION**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 (FRS 102) issued in October 2019
- Financial Reporting Standard 102 – Reduced disclosure exemptions. The trustees have taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS102:
  - the requirement of Section 7 Statement of Cash Flows
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

**1.2 Change in basis of accounting**

The charity previously prepared receipts and payments accounts. The trustees believe that it is more appropriate to change the basis of accounting to accruals accounts. A reconciliation with the previous basis of accounting is set out below:

	<b>General Fund</b>	<b>Mission Support Fund</b>	<b>Restricted Funds</b>	<b>Expendable Endowment</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Funds at 31 December 2021 as previously reported under receipts and payments basis	46,971	4,371	1,325	74,541	127,208
Net book value of Fixed Assets	2,011	-	-	191	2,202
Accruals and Prepayments	2,105	330	-	-	2,435
Funds at 31 December 2021 under accruals basis	51,087	4,701	1,325	74,732	131,845
Net movement on funds for the year ended 31 December 2022 as previously reported under receipts and payments basis	12,033	1,438	389	253	14,113
Fixed Asset purchases	2,659	-	-	-	2,659
Depreciation	(1,731)	-	-	-	(1,731)
Movement in accruals and prepayments	(693)	281	-	-	(412)
Unpresented cheques	100	-	-	-	100
<b>Funds at 31 December 2022 under accruals basis</b>	<b>63,455</b>	<b>6,420</b>	<b>1,714</b>	<b>74,985</b>	<b>146,574</b>

**1.3 Going concern**

The financial statements have been prepared on a going concern basis. The trustees do not consider there to be any material uncertainties about the Charity's ability to continue as a Going Concern.



**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. ACCOUNTING POLICIES**

**2.1 Income**

**Recognition of income**

Income is included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that donation and is treated as an addition to the same fund as the donation unless the donor has specified otherwise.

**Volunteers**

The value of any voluntary help is not included in the financial statements.

**Interest income**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.2 Expenditure and liabilities**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**2.3 Assets**

**Tangible fixed assets**

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods are disclosed in note 7.

**Debtors**

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
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**3 ANALYSIS OF INCOME**

<b>2023</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Expendable Endowment</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
Planned Giving	84,251	-	-	84,251
Other Giving and grants	14,133	-	-	14,133
Gift Aid reclaimed	22,108	-	-	22,108
	<b>120,492</b>	<b>-</b>	<b>-</b>	<b>120,492</b>
<b>Charitable Activities</b>				
Events and Activities	1,043	-	-	1,043
<b>Investments</b>				
Bank Interest	386	-	1,808	2,194
	<b>121,921</b>	<b>-</b>	<b>1,808</b>	<b>123,729</b>

<b>2022</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Expendable Endowment</b>	<b>Total 2022 (as restated)</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>				
Planned Giving	78,010	-	-	78,010
Other Giving and grants	16,453	391	-	16,844
Gift Aid reclaimed	22,304	98	-	22,402
	<b>116,767</b>	<b>489</b>	<b>-</b>	<b>117,256</b>
<b>Charitable Activities</b>				
Events and Activities	-	-	-	-
<b>Investments</b>				
Bank Interest	220	-	443	663
	<b>116,987</b>	<b>489</b>	<b>443</b>	<b>117,919</b>

**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4 ANALYSIS OF EXPENDITURE**

<b>2023</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Expendable Endowment</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable Activities</b>				
Parish Share	42,662	-	-	42,662
Staff costs	37,500	-	-	37,500
Sunday services	9,240	-	-	9,240
Events and activities	2,479	-	-	2,479
Grants paid (note 6)	9,440	-	-	9,440
Administration	8,956	-	-	8,956
	<b>110,276</b>	<b>-</b>	<b>-</b>	<b>110,276</b>

<b>2022</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Expendable Endowment</b>	<b>Total 2022 (as restated)</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable Activities</b>				
Parish Share	43,044	-	-	43,044
Staff costs	27,500	-	-	27,500
Sunday services	7,944	-	-	7,944
Events and activities	3,115	100	-	3,215
Grants paid (note 6)	15,760	-	-	15,760
Administration	5,727	-	-	5,727
	<b>103,090</b>	<b>100</b>	<b>-</b>	<b>103,190</b>

Included in administration costs are independent examination fees of £960 (2022: £nil) and depreciation of £1,601 (2022 as restated: £1,731).

**5 STAFF COSTS**

Staff costs relate to payments made for staff members whose contracts are with and who are paid by Gospel Mission Support Trust. Nicola Harrison is a trustee of Gospel Mission Support Trust.

The stipend of the minister of Christ Church Huntingdon was paid by the Diocese of Ely, to which the charity contributes through parish share (see note 4).

The average number of staff working at the charity (including seconded staff and the minister) was 3 (2022: 2).

**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
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**6 GRANTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Thrive	1,500	2,500
Crosslinks	1,300	1,800
Tyndale House	1,200	1,200
Christ Church South Cambridge-shire	1,000	1,000
OMF	1,300	1,300
Hope Church Chesterton	1,000	1,000
Falcon Camps	2,100	-
Diego Alves	-	1,500
Dan Halpin	-	500
Cornerstone Care in Confidence	-	600
Kairos	-	600
GenR8	-	600
HAMA	-	60
Mission Possible	-	400
Samaritan's Purse	-	300
Tim Coomar	-	1,300
Ukraine projects	-	1,000
Other	40	100
	<b>9,440</b>	<b>15,760</b>



**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7 FIXED ASSETS**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2023 (as previously stated)	-	-
Change of accounting basis	9,134	9,134
At 1 January 2023 (as restated)	9,134	9,134
Additions	1,889	1,889
At 31 December 2023	<b>11,023</b>	<b>11,023</b>
<b>Depreciation</b>		
At 1 January 2023 (as previously stated)	-	-
Change of accounting basis	6,004	6,004
At 1 January 2023 (as restated)	6,004	6,004
Charge for the year	1,603	1,603
At 31 December 2023	<b>7,607</b>	<b>7,607</b>
<b>Net Book Value</b>		
At 31 December 2023	<b>3,416</b>	<b>3,416</b>
At 31 December 2022 (as restated)	3,130	3,130

Depreciation is charged on a straight line basis with useful economic lives ranging from 3 to 5 years.

**8 DEBTORS**

	<b>2023</b>	<b>2022 (as restated)</b>
	<b>£</b>	<b>£</b>
Other Debtors	22,892	4,071
Prepayments and Accrued Income	420	246
	<b>23,312</b>	<b>4,317</b>

**9 CASH AT BANK AND IN HAND**

	<b>2023</b>	<b>2022 (as restated)</b>
Short term deposits	86,741	84,772
Cash at bank and in hand	92,817	56,649
	<b>179,558</b>	<b>141,421</b>

**CHRIST CHURCH HUNTINGDON  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022 (as restated)</b>
	<b>£</b>	<b>£</b>
Creditors	46,259	2,294
	<b>46,259</b>	<b>2,294</b>

**11 CHARITY FUNDS**

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>	<b>Expendable Endowment</b>	<b>Total Funds</b>
	<b>General Fund</b>	<b>Mission Support Fund</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 January 2023 (as previously reported)	58,813	5,809	1,714	74,985	141,321
Change of accounting basis	4,642	611	-	-	5,253
Balance at 1 January 2023 (as restated)	63,455	6,420	1,714	74,985	146,574
Net income/(expenditure) for the year	21,085	(9,440)	-	1,808	13,453
Transfer between Funds	(18,146)	18,146	-	-	-
Balance at 31 December 2023	<b>66,394</b>	<b>15,126</b>	<b>1,714</b>	<b>76,793</b>	<b>160,027</b>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Expendable Endowment funds are donations that are intended to be held as capital which may be gradually spent as income by the Charity over a period of time, in accordance with any restrictions imposed by the donors

The Charity holds the following various funds:

- **Unrestricted Fund**  
General Fund – for the day-to-day activities of the Charity.
- **Designated Fund**  
Mission Grants Fund – for the purpose of giving grants to other individuals or organisations that advance the Christian gospel, especially bringing the good news of Jesus. The trustees have decided to designate 15% of donated funds to the Mission Support Fund.
- **Restricted Funds**  
Hardship Fund – for the purpose of giving grants to individuals in the church congregation experiencing financial difficulty.
- **Expendable Endowment Fund**

Church Plant Endowment Fund – The charity received a one-off grant from the PCC of St Andrew the Great Church when the charity started in 2018. This grant was given in order to finance the setup of Christ Church Huntingdon and underwrite the operation of the charity for the initial 10 years of operation. The grant has been classed as an Expendable Endowment. The fund is not restricted to any particular purpose and is expected to be spent over the coming years in such manner that the Church is established sustainably.

## **CHRIST CHURCH HUNTINGDON**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH HUNTINGDON**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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



S G Berriman BFP, CTA, FCA  
Chater Allan LLP  
7 Quay Court  
Colliers Lane  
Stow-cum-Quay  
CB25 9AU

Date: 12 June 2024