

ALL NATIONS CHURCH ILFORD

England & Wales - Charity number 1181950

Details

Status Registered

Legal form CIO

Registered 2019-02-08

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

Contact

Address Ley Street Chapel
367 Ley Street
Ilford
IG1 4AA

Phone 02085182427

Email simonarscott@ilfordipc.co.uk

Website www.ilfordipc.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: (A) TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE SUBORDINATE STANDARD OF FAITH AS DEFINED IN THE BOOK OF CHURCH ORDER OF THE INTERNATIONAL PRESBYTERIAN CHURCH (BCO) APPLICABLE TO THE CONGREGATION IN ILFORD AND IN OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES CONSISTENT WITH THE BCO WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST. (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: We offer public worship to the Triune God, and preach and teach the Holy Scriptures to all every Sunday in Ilford. We introduce people to Jesus Christ, whatever they do or don't know about him, through courses and other events.

Classification

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

Geography

- Essex
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£145,266	£171,908	-	-
2024-08-31	£175,987	£136,325	-	-
2023-08-31	£157,535	£201,844	-	-
2022-08-31	£121,445	£630,876	-	-
2021-08-31	£642,637	£90,024	£630,698	2

Trustees

Name	Role	Appointed
Rev SIMON PAUL ARSCOTT	Chair	2019-02-08
Dr Thomas James Lawes		2023-03-18
Rev Christopher John Roberts		2020-12-03
Rev DAVID WYN THOMAS		2022-06-17

ALL NATIONS CHURCH ILFORD

England & Wales - Charity number 1181950

Accounts

All Nations Church Ilford

Report and Accounts
Year ended 31 August 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ALL NATIONS CHURCH ILFORD
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025

ADDRESS FOR CORRESPONDENCE	Ley Street Centre 367 Ley Street Ilford IG1 4AA
GOVERNING DOCUMENT	CIO Constitution dated 8 February 2019
CHARITY REGISTRATION NUMBER	1181950
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	S Arscott D Thomas C Roberts T Lawes
ELDERS	S Arscott (Minister) C Roberts (Associate Minister) D Thomas (loan elder)
INDEPENDENT EXAMINER	Nick Spear ACCA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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ALL NATIONS CHURCH ILFORD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2025.

COMMENCEMENT OF ACTIVITIES

All Nations Church Ilford was incorporated as a CIO on 8th February 2019. It was previously run as an unregistered and unincorporated charity, called "Ilford Church Plant".

OBJECTS OF THE CHURCH

The objects of the CIO are:

- (a) to advance the Christian religion in accordance with the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church (BCO) applicable to the congregation in Ilford and in other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes consistent with the BCO which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the
- (b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PRINCIPAL ACTIVITIES OF THE CHURCH

We conduct public worship services on Sundays that are open to all, in which we offer prayer and praise to the Triune God and listen him speak through the Bible preached and the sacraments celebrated. This is the principal means by which we advance the Christian religion in the area. We actively work to make these services clear and intelligible to people who are unfamiliar with Christianity. We baptise those who confess faith in Jesus Christ (along with their children), and share the Lord's Supper with baptised Christian believers.

We hold a weekly prayer meeting in which we pray for our congregation, the local area, the UK, and other needy parts of the world.

We run Bible studies, groups, and courses for people investigating Christianity and to instruct Christians in the faith.

The minister and associate minister provide pastoral support to the congregation and others in the community.

PRINCIPAL ACTIVITIES OF THE CHURCH (continued)

The church administers funds to those with material needs in or closely connected to the congregation.

The Trustees are aware of their duty, set out in section 4 of the Charities Act 2006, to have due regard to the public benefit guidance published by the Charity Commission. They therefore ensure that the church's activities are in line with its purposes as stated in the Objects of Church section. By advancing the Christian religion, we teach people the high ethical standards of Jesus Christ and the enormous benefits to themselves, their friends and family, and society as a whole, which flow from them. There have been tangible benefits in personal and family relationships as a consequence of the application of Christian teaching. We also see helping those in material need as an important Christian duty.

ACHIEVEMENTS & PERFORMANCE

The Trustees aimed to continue the church's work as set out in the above section.

During the year, we have held morning and afternoon Sunday services at the Ley St building, with, on average, 35 adults and 20 children in attendance at both services. We have held weekly prayer meetings in which we have prayed for our world, our nation, and our neighbourhood.

We have employed a Minister and an Associate Minister, which allows us to focus on preaching and teaching the Bible in our meetings. We have run Senior Sunday School and Junior Sunday School for our children and young people, in which children have been instructed in the faith. We have run monthly social evenings, for the friends of our young people, in which we've served food, played games, and taught about Jesus Christ.

We organised a well-attended "Principles of Christian Parenting" morning in coordination with Christ Church Romford to help strengthen families. We have run Sunday "crash courses" on the topics of Christian baptism, Money, and How to Read the Bible. We have run a Christianity Explored Course, and a Life Explored Course for people wanting to investigate Christianity further. We have run "Mothers of Pre-Schoolers" mornings to help mothers of young children.

In 24/25, we conducted 1 baptism and received 4 adults into communicant church membership.

The Minister and Associate Minister have regularly met with men, in order to prepare them for service. We provided a one-week internship to one individual.

During the year, the Minister and Associate Minister have preached in neighbouring churches to support them.

We have produced online content to share the Christian message with people investigating Christianity. We have also regularly distributed Christian leaflets in the Newbury Park area.

The church deacon has administered a deacon fund, and disbursed approx. £700 to help individuals facing financial hardship, in consultation with the church elders. This year we started a church meal bank, and distributed 140 food portions to 13 different households.

We have also employed a part-time administrator, who helps with church finances, and the safeguarding policy, among other things.

We have supported the minister of an IPC church in France, and a presbyterian missionary in the Far East. We have given money to the British presbytery of the IPC to fund new churches and Assistant Ministers.

The congregation have regularly hosted people in their homes and extended kindness, including to people with special needs and migrants.

FINANCIAL REVIEW

During the year, income decreased from £175,745 to £145,266. Expenditure increased from £136,325 to £171,908. As a result the cash held by the charity decreased from £122,863 to £96,221, which is unrestricted and can be used for any charitable purpose.

The vast majority of the church's income is donations from both within and outside the local congregation.

During the year the church fully repaid the balance of its mortgage.

We will continue to set aside reserve funds of £30,000 to meet potential fluctuations in income due to an economic downturn or unexpected repairs to the church building. We do not anticipate that maintaining this level of reserves will require any significant change to our operating costs or income.

STRUCTURE, GOVERNANCE & MANAGEMENT

All Nations Church Ilford is a congregation of the International Presbyterian Church (IPC), and is a member of the First IPC Presbytery of England.

The spiritual concerns of the church are overseen by the elders. While the church is still being established, loan elders have been appointed by presbytery to serve alongside the minister.

The Charitable Incorporated Organisation (CIO) was constituted on 8th Feb 2019.

The charity trustees are responsible for managing the affairs of the CIO and are permitted to exercise all of the powers of the CIO. Charity trustees are only eligible for trusteeship if (i) they are 21 years or older ii) they exercise their responsibilities consistent with the teaching of the of the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church iii) must not be excluded from holding the position by virtue of sections 178 to 180 Charities Act 2011. All charity trustees must expressly acknowledge their acceptance of office of a charity trustee.

The trustees met four times during the year to review the CIO's activities.

Simon Arscott, the minister, oversees the day-to-day running and administration of the church, alongside Chris Roberts, the Associate Minister. Together they meet formally with a loan elder once every month during the reporting period to monitor the progress of the church and plan for the future. Their responsibilities, for which they are paid and for which accommodation is provided, is to carry out pastoral work and the majority of teaching on a full-time basis.

RESPONSIBILITIES OF TRUSTEES

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

APPROVAL

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

Simon Arscott
Simon Arscott (Feb 27, 2026 14:38:41 GMT)
S Arscott
Date: Feb 27, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ALL NATIONS CHURCH ILFORD

I report to the trustees on my examination of the accounts of All Nations Church Ilford ('the charity') for the year ended 31 August 2025 on pages 7 to 10 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Nick Spear

Nick Spear (Mar 27, 2026 15:23:34 GMT)

Nick Spear ACCA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Mar 27, 2026

ALL NATIONS CHURCH ILFORD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	<u>Unrestricted Funds</u>		2025 £	2024 £
		General Funds £	Restricted Funds £		
Income receipts					
Donations		117,208	12,944	130,152	158,553
Gift aid receipts		12,117	-	12,117	13,790
Investment income		2,200	-	2,200	1,770
Other		797	-	797	1,874
Total receipts		<u>132,321</u>	<u>12,944</u>	<u>145,266</u>	<u>175,987</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	83,055	56,675	139,729	118,370
Grants paid in relation to charitable activities undertaken by others	3	16,713	-	16,713	14,369
		<u>99,768</u>	<u>56,675</u>	<u>156,443</u>	<u>132,739</u>
Loan repayments		15,465	-	15,465	3,586
		<u>15,465</u>	<u>-</u>	<u>15,465</u>	<u>3,586</u>
Total payments		<u>115,233</u>	<u>56,675</u>	<u>171,908</u>	<u>136,325</u>
Net of receipts / (payments) before transfers		17,088	-43,730	-26,642	39,661
Transfers between funds	5	- 20,458	20,458	-	-
Net movement in funds		<u>-3,369</u>	<u>-23,273</u>	<u>-26,642</u>	<u>39,661</u>
Cash funds as at last year end		99,590	23,273	122,863	83,202
Cash funds at this year end	A	<u>96,221</u>	<u>-</u>	<u>96,221</u>	<u>122,863</u>

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	<u>Unrestricted Funds</u>		2025 £	2024 £
	General funds £	Restricted funds £		
A Cash funds				
Cash at bank with immediate access	96,221	-	96,221	122,863
	96,221	-	96,221	122,863
B Other monetary assets				
Gift aid due to charity	1,268	-	1,268	840
Other debtors	3,600	-	3,600	3,600
	4,868	-	4,868	4,440
C Liabilities				
Falling due within one year				
Loans	-	-	-	1,474
Trade creditors	9,223	-	9,223	10,782
Pension creditors	348	-	348	221
Fee for Independent Examination	1,440	-	1,440	1,260
	11,012	-	11,012	13,737
Falling due after one year:				
Loans	-	-	-	13,888
	-	-	-	13,888
Total	11,012	-	11,012	27,625

The above loan represents the charity's mortgage, which was fully repaid in the financial year.

D Assets retained for charity's own use

	Fund to which asset belongs	Cost £
Land and buildings	General	600,000
Equipment	General	2,749
Bookstall Stock	General	1,379
		604,128

The accounts were approved by the trustees and signed on their behalf by:

Simon Arscott
Simon Arscott (Feb 27, 2026 14:38:41 GMT)

S Arscott
Date: **Feb 27, 2026**

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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.

	<u>Unrestricted Funds</u>		Total 2025 £	Total 2024 £
	General funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly				
Employment costs (see note 4)	63,822	56,675	120,497	96,610
Ministry expenses	5,085	-	5,085	2,842
Youth and children's work	281	-	281	505
Small equipment	513	-	513	616
Maintenance of buildings & equipment	5,546	-	5,546	7,938
Utilities	2,524	-	2,524	4,058
Insurance	1,991	-	1,991	2,013
Independent examination	1,380	-	1,380	1,320
Office costs	1,666	-	1,666	1,400
Mortgage interest	246	-	246	1,067
	<u>83,055</u>	<u>56,675</u>	<u>139,729</u>	<u>118,370</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
IPC Presbytery	10,782	-	10,782	9,410
OMF	1,950	-	1,950	1,950
Other small grants to organisations	1,669	-	1,669	625
Grants to individuals	1,500	-	1,500	1,250
Deacon Fund	812	-	812	1,134
	<u>16,713</u>	<u>-</u>	<u>16,713</u>	<u>14,369</u>

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

4 Transactions with related parties

Simon Arscott and Chris Roberts served as church leaders and were paid £33,539 and £32,584 (2024: £20,335 and £21,264) and received employer's pension contributions of £830 and £719 (2024: £480 and £423) respectively for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £20,417 and £25,663 (2024: £20,501 and £23,995) in respect of the provision of accommodation (which is customary for ministers) to Simon Arscott and Chris Roberts respectively, who are trustees so that they could better perform their duties.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	99,590	132,321	-115,233	- 20,458	96,221
Restricted funds					
Associate Minister Fund	<u>23,273</u>	<u>12,944</u>	<u>-56,675</u>	<u>20,458</u>	<u>-</u>
	<u>23,273</u>	<u>12,944</u>	<u>-56,675</u>	<u>20,458</u>	<u>-</u>
Total funds	<u><u>122,863</u></u>	<u><u>145,266</u></u>	<u><u>-171,908</u></u>	<u><u>-</u></u>	<u><u>96,221</u></u>

The Associate Minister Fund is for the cost of fully funding an Associate Minister from January 2021 to July 2025. The transfer from General Funds to the Associate Minister Fund is to cover the deficit in the latter fund.

ALL NATIONS CHURCH ILFORD

England & Wales - Charity number 1181950

Accounts

All Nations Church Ilford

Report and Accounts
Year ended 31 August 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ALL NATIONS CHURCH ILFORD
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024

ADDRESS FOR CORRESPONDENCE	Ley Street Centre 367 Ley Street Ilford IG1 4AA
GOVERNING DOCUMENT	CIO Constitution dated 8 February 2019
CHARITY REGISTRATION NUMBER	1181950
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	S Arscott D Thomas C Roberts M Roberts (resigned 14 September 2023) T Lawes
ELDERS	S Arscott (Minister) C Roberts (Associate Minister) D Thomas (loan elder)
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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ALL NATIONS CHURCH ILFORD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2023.

COMMENCEMENT OF ACTIVITIES

All Nations Church Ilford was incorporated as a CIO on 8th February 2019. It was previously run as an unregistered and unincorporated charity, called "Ilford Church Plant".

OBJECTS OF THE CHURCH

The objects of the CIO are:

(a) to advance the Christian religion in accordance with the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church (BCO) applicable to the congregation in Ilford and in other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes consistent with the BCO which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the

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PRINCIPAL ACTIVITIES OF THE CHURCH

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We run Bible studies, groups, and courses for people investigating Christianity and to instruct Christians in the faith.

The minister and associate minister provide pastoral support to the congregation and others in the community.

PRINCIPAL ACTIVITIES OF THE CHURCH (continued)

The church administers funds to those with material needs in or closely connected to the congregation.

The Trustees are aware of their duty, set out in section 4 of the Charities Act 2006, to have due regard to the public benefit guidance published by the Charity Commission. They therefore ensure that the church's activities are in line with its purposes as stated in the Objects of Church section. By advancing the Christian religion, we teach people the high ethical standards of Jesus Christ and the enormous benefits to themselves, their friends and family, and society as a whole, which flow from them. There have been tangible benefits in personal and family relationships as a consequence of the application of Christian teaching. We also see helping those in material need as an important Christian duty.

ACHIEVEMENTS & PERFORMANCE

The Trustees aimed to continue the church's work as set out in the above section.

During the year, we have held morning and afternoon Sunday services at the Ley St building, with, on average, 35 adults and 20 children in attendance at both services.

We have employed a Minister and an Associate Minister, which allows us to focus on preaching and teaching the Bible in our meetings. We have run Senior Sunday School and Junior Sunday School for our children and young people; this included a retreat to Birch Hall, Essex, for the Senior Sunday School. We have taught young adults, run a parenting class, and some adult Sunday School classes.

In 23/24, we conducted 1 baptism and received 2 adults into communicant church membership.

The Minister and Associate Minister have regularly met with men, in order to prepare them for service. We provided a three-week internship to one individual.

During the year, the Minister and Associate Minister have preached twenty times in neighbouring churches to support them.

We have regularly produced short videos and other online content to share the Christian message with people investigating Christianity. We have also regularly distributed Christian leaflets in the Newbury Park area.

The church deacon has administered a deacon fund, and disbursed £1,100 to help individuals facing financial hardship, in consultation with the church elders.

We have also employed a part-time administrator, to deal with the church finances. During the year, she has particularly improved the church's safeguarding policy, which has helped us run a successful training morning

We have supported the minister of a new IPC church in France, and a presbyterian missionary in the Far East. We have given money to the British presbytery of the IPC to fund new churches and Assistant Ministers.

The congregation have regularly hosted people in their homes and extended kindness, including to people with special needs and migrants. People have provided meals for families with new babies, and those grieving.

FINANCIAL REVIEW

During the year, income increased from £157,535 to £175,987. Expenditure decreased from £201,844 to £136,325. As a result the cash held by the charity increased from £83,161 to £122,863, of which £99,590 is unrestricted and can be used for any charitable purpose.

The vast majority of the church's income is donations from both within and outside the local congregation. The internal giving of the congregation has stayed at approximately the same level as last year.

We will continue to set aside reserve funds of £30,000 to meet potential fluctuations in income due to an economic downturn or unexpected repairs to the church building. We do not anticipate that maintaining this level of reserves will require any significant change to our operating costs or income.

STRUCTURE, GOVERNANCE & MANAGEMENT

All Nations Church Ilford is a congregation of the International Presbyterian Church (IPC), and is a member of the First IPC Presbytery of England.

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The trustees met four times during the year to review the CIO's activities.

Simon Arscott, the minister, oversees the day-to-day running and administration of the church, alongside Chris Roberts, the Associate Minister. Together they meet formally with a loan elder once every month during the reporting period to monitor the progress of the church and plan for the future. Their responsibilities, for which they are paid and for which accommodation is provided, is to carry out pastoral work and the majority of teaching on a full-time basis.

RESPONSIBILITIES OF TRUSTEES


Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

APPROVAL

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


Simon Arscott (Dec 31, 2024 12:25 GMT)

REV. S. ARSCOTT
Date: Dec 31, 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALL NATIONS CHURCH ILFORD

I report to the trustees on my examination of the accounts of All Nations Church Ilford ('the charity') for the year ended 31 August 2024 on pages 7 to 10 following.

Responsibilities and basis of report

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


I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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


Archie McDowall (Jan 13, 2025 11:12 GMT)
Archie McDowall BA CA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jan 13, 2025

ALL NATIONS CHURCH ILFORD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024

		<u>Unrestricted Funds</u>			
		General Funds	Restricted Funds	2024	2023
Notes		£	£	£	£
<i>Income receipts</i>					
		123,539	35,015	158,553	133,961
		11,540	2,250	13,790	19,781
		1,770	-	1,770	1,072
		1,874	-	1,874	2,721
		<u>138,722</u>	<u>37,265</u>	<u>175,987</u>	<u>157,535</u>
<i>Payments</i>					
	2	72,364	46,006	118,370	109,476
	3	14,369	-	14,369	14,936
		<u>86,733</u>	<u>46,006</u>	<u>132,739</u>	<u>124,412</u>
		-	-	-	-
		3,586	-	3,586	77,432
		<u>3,586</u>	<u>-</u>	<u>3,586</u>	<u>77,432</u>
		<u>90,319</u>	<u>46,006</u>	<u>136,325</u>	<u>201,844</u>
		48,403	-8,741	39,661	-44,310
	5	-	-	-	-
		<u>48,403</u>	<u>-8,741</u>	<u>39,661</u>	<u>-44,310</u>
		51,188	32,014	83,202	127,511
	A	<u>99,590</u>	<u>23,273</u>	<u>122,863</u>	<u>83,202</u>

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted Fund:		2024 £	2023 £
	General funds £	Restricted funds £		
A Cash funds				
Cash at bank with immediate access	99,590	23,273	122,863	83,202
Petty cash	-	-	-	-
	99,590	23,273	122,863	83,202
B Other monetary assets				
Gift aid due to charity	840	-	840	2,167
Other debtors	3,600	-	3,600	3,600
	4,440	-	4,440	5,767
C Liabilities				
Falling due within one year				
Loans	1,474	-	1,474	9,104
Trade creditors	10,782	-	10,782	9,400
Pension creditors	221	-	221	170
Fee for Independent Examination	1,260	-	1,260	1,320
	13,737	-	13,737	19,994
Falling due after one year:				
Loans	13,888	-	13,888	9,845
	13,888	-	13,888	9,845
Total	27,625	-	27,625	29,838

The above loan is repayable in monthly instalments and is repayable in full by November 2051.


D Assets retained for charity's own use

	Fund to which asset belongs	Cost £
Land and buildings	General	600,000
Equipment	General	2,400
		602,400

F Guarantees and secured debts

The outstanding balance on the charity's mortgage (which is £15,362) is secured on the charity's property.

The accounts were approved by the trustees and signed on their behalf by:


Simon Arscott (Dec 31, 2024 12:25 GMT)

S. ARSCOTT
Date: Dec 31, 2024

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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

	<u>Unrestricted Funds</u>		Total 2024 £	Total 2023 £
	General funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly				
Employment costs (see note 4)	50,604	46,006	96,610	88,520
Ministry expenses	2,842	-	2,842	4,856
Youth and children's work	505	-	505	494
Outreach activities	-	-	-	146
Small equipment	616	-	616	701
Maintenance of buildings & equipment	7,938	-	7,938	3,348
Utilities	4,058	-	4,058	3,805
Insurance	2,013	-	2,013	1,701
Independent examination	1,320	-	1,320	1,260
Office costs	1,400	-	1,400	1,562
Mortgage interest	1,067	-	1,067	3,082
	<u>72,364</u>	<u>46,006</u>	<u>118,370</u>	<u>109,476</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
IPC Presbytery	9,410	-	9,410	8,016
OMF	1,950	-	1,950	1,200
Other small grants to organisations	625	-	625	-
Grants to individuals	1,250	-	1,250	4,500
Deacon Fund	1,134	-	1,134	1,221
	<u>14,369</u>	<u>-</u>	<u>14,369</u>	<u>14,936</u>

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

4 Transactions with related parties

Simon Arscott and Chris Roberts served as church leaders and were paid £20,335 and £21,264 (2023: £19,368 and £19,928) and received employer's pension contributions of £480 and £422 (2023: £364 and £303) respectively for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £20,501 and £23,995 (2023: £17,829 and £23,989) in respect of the provision of accommodation (which is customary for ministers) to Simon Arscott and Chris Roberts respectively, who are trustees so that they could better perform their duties.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	51,188	138,722	-90,319	-	99,590
Restricted funds					
Associate Minister Fund	32,014	37,265	-46,006	-	23,273
	<u>32,014</u>	<u>37,265</u>	<u>-46,006</u>	<u>-</u>	<u>23,273</u>
Total funds	<u>83,202</u>	<u>175,987</u>	<u>-136,325</u>	<u>-</u>	<u>122,863</u>

The Associate Minister Fund is for the cost of fully funding an Associate Minister from January 2021 to July 2025.

ALL NATIONS CHURCH ILFORD

England & Wales - Charity number 1181950

Accounts

All Nations Church Ilford

Report and Accounts

Year ended 31 August 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ALL NATIONS CHURCH ILFORD
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

ADDRESS FOR CORRESPONDENCE	Ley Street Centre 367 Ley Street Ilford IG1 4AA
GOVERNING DOCUMENT	CIO Constitution dated 8 February 2019
CHARITY REGISTRATION NUMBER	1181950
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	S Arscott D Thomas C Roberts M Roberts (resigned 14 September 2023) K Peistrup (resigned 14 September 2022) T Lawes (appointed 18 May 2023)
ELDERS	S Arscott (Minister) C Roberts (Associate Minister) D Thomas (loan elder)
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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ALL NATIONS CHURCH ILFORD

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2023.

COMMENCEMENT OF ACTIVITIES

All Nations Church Ilford was incorporated as a CIO on 8th February 2019. It was previously run as an unregistered and unincorporated charity, called "Ilford Church Plant".

OBJECTS OF THE CHURCH

The objects of the CIO are:

(a) to advance the Christian religion in accordance with the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church (BCO) applicable to the congregation in Ilford and in other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes consistent with the BCO which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust.

(b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PRINCIPAL ACTIVITIES OF THE CHURCH

We conduct public worship services on Sundays that are open to all, in which we offer prayer and praise to the Triune God and listen him speak through the Bible preached and the sacraments celebrated. This is the principal means by which we advance the Christian religion in the area. We actively work to make these services clear and intelligible to people who are unfamiliar with Christianity. We baptise those who confess faith in Jesus Christ (along with their children), and share the Lord's Supper with baptised Christian believers.

We hold a weekly prayer meeting in which we pray for our congregation, the local area, the UK, and other needy parts of the world.

We run Bible studies, groups, and courses for people investigating Christianity and to instruct Christians in the faith.

The minister and associate minister provide pastoral support to the congregation and others in the community.

PRINCIPAL ACTIVITIES OF THE CHURCH (continued)

The church administers funds to those with material needs in or closely connected to the congregation.

The Trustees are aware of their duty, set out in section 4 of the Charities Act 2006, to have due regard to the public benefit guidance published by the Charity Commission. They therefore ensure that the church's activities are in line with its purposes as stated in the Objects of Church section. By advancing the Christian religion, we teach people the high ethical standards of Jesus Christ and the enormous benefits to themselves, their friends and family, and society as a whole, which flow from them. There have been tangible benefits in personal and family relationships as a consequence of the application of Christian teaching. We also see helping those in material need as an important Christian duty.

ACHIEVEMENTS & PERFORMANCE

The Trustees aimed to continue the church's work as set out in the above section.

During the year, we have held morning and afternoon Sunday services at the Ley St building, with, on average, 35 adults and 20 children in attendance at both services.

We have employed a Minister and an Associate Minister, which allows us to focus on preaching and teaching the Bible in our meetings. We have run Senior Sunday School and Junior Sunday School for our children and young people; this included a retreat to Birch Hall, Essex, for the Senior Sunday School. We have taught young adults, run a parenting class, and some adult Sunday School classes.

In 22/23, we conducted 2 baptisms and received 5 adults into communicant church membership. We also had the joy of conducting two weddings for church members.

This year, we have appointed our first deacon, which is an office particularly responsible for encouraging practical Christian love in the church. We have helped people with material needs (particularly providing meals), and helping some children attend summer camp.

We have also employed a part-time administrator, who has improved various financial and administrative aspects of church life.

We have supported two ministerial candidates as they study for Christian ministry; we have supported a presbyterian missionary in the Far East. We have given money to the British presbytery of the IPC to fund new churches and Assistant Ministers.

Other activities include a live showing of the King's Coronation, regular distribution of Christian leaflets in the Newbury Park area, and visiting of local businesses.

FINANCIAL REVIEW

During the year, income increased from £121,445 to £157,535. Expenditure decreased from £630,876 to £201,844. As a result the cash held by the charity decreased from £127,511 to £83,161, of which £51,217 is unrestricted and can be used for any charitable purpose.

FINANCIAL REVIEW (continued)

The vast majority of the church's income is donations from both within and outside the local congregation. The internal giving of the congregation has stayed at approximately the same level as last year.

We will continue to set aside reserve funds of £30,000 to meet potential fluctuations in income due to an economic downturn or unexpected repairs to the church building. We do not anticipate that maintaining this level of reserves will require any significant change to our operating costs or income.

STRUCTURE, GOVERNANCE & MANAGEMENT

All Nations Church Ilford is a congregation of the International Presbyterian Church (IPC), and is a member of the First IPC Presbytery of England.

The spiritual concerns of the church are overseen by the elders. While the church is still being established, loan elders have been appointed by presbytery to serve alongside the minister.

The Charitable Incorporated Organisation (CIO) was constituted on 8th Feb 2019.

The charity trustees are responsible for managing the affairs of the CIO and are permitted to exercise all of the powers of the CIO. Charity trustees are only eligible for trusteeship if (i) they are 21 years or older ii) they exercise their responsibilities consistent with the teaching of the of the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church iii) must not be excluded from holding the position by virtue of sections 178 to 180 Charities Act 2011. All charity trustees must expressly acknowledge their acceptance of office of a charity trustee.

The trustees met four times during the year to review the CIO's activities.

Simon Arscott, the minister, oversees the day-to-day running and administration of the church, alongside Chris Roberts, the Associate Minister. Together they meet formally with a loan elder once every month during the reporting period to monitor the progress of the church and plan for the future. Their responsibilities, for which they are paid and for which accommodation is provided, is to carry out pastoral work and the majority of teaching on a full-time basis.

RESPONSIBILITIES OF TRUSTEES

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

APPROVAL

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

S Arscott

REV. S. ARSCOTT

Date: 13 December 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

ALL NATIONS CHURCH ILFORD

I report to the trustees on my examination of the accounts of All Nations Church Ilford ('the charity') for the year ended 31 August 2023 on pages 7 to 10 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Archie McDowall

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 14 December 2023

ALL NATIONS CHURCH ILFORD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds		2023 £	2022 £
		General Funds £	Restricted Funds £		
Income receipts					
Donations		106,339	27,621	133,961	112,511
Gift aid receipts		19,531	250	19,781	5,480
Investment income		1,072	-	1,072	80
Other		2,721	-	2,721	3,374
Total receipts		<u>129,664</u>	<u>27,871</u>	<u>157,535</u>	<u>121,445</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	62,114	47,362	109,476	97,149
Grants paid in relation to charitable activities undertaken by others	3	14,936	-	14,936	17,658
		<u>77,050</u>	<u>47,362</u>	<u>124,412</u>	<u>114,807</u>
Purchase of fixed assets		-	-	-	442,450
Loan repayments		52,642	24,790	77,432	73,619
		<u>52,642</u>	<u>24,790</u>	<u>77,432</u>	<u>516,069</u>
Total payments		<u>129,692</u>	<u>72,152</u>	<u>201,844</u>	<u>630,876</u>
Net of receipts / (payments) before transfers		(29)	(44,281)	(44,310)	(509,431)
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>(29)</u>	<u>(44,281)</u>	<u>(44,310)</u>	<u>(509,431)</u>
Cash funds as at last year end		51,217	76,295	127,511	636,943
Cash funds at this year end	A	<u>51,188</u>	<u>32,014</u>	<u>83,202</u>	<u>127,511</u>

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	<u>Unrestricted Funds:</u>		2023	2022
	General funds	Restricted funds		
Notes	£	£	£	£
A Cash funds				
Cash at bank with immediate access	51,188	32,014	83,202	127,274
Petty cash	-	-	-	237
	<u>51,188</u>	<u>32,014</u>	<u>83,202</u>	<u>127,511</u>
B Other monetary assets				
Gift aid due to charity	2,167	-	2,167	12,393
Other debtors	3,600	-	3,600	3,600
	<u>5,767</u>	<u>-</u>	<u>5,767</u>	<u>15,993</u>
C Liabilities				
Falling due within one year				
Loans	9,104	-	9,104	9,104
Trade creditors	9,400	-	9,400	6,769
Pension creditors	170	-	170	-
Fee for Independent Examination	1,320	-	1,320	1,260
	<u>19,994</u>	<u>-</u>	<u>19,994</u>	<u>17,133</u>
Falling due after one year:				
Loans	9,845	-	9,845	87,277
	<u>9,845</u>	<u>-</u>	<u>9,845</u>	<u>87,277</u>
Total	<u>29,838</u>	<u>-</u>	<u>29,838</u>	<u>104,410</u>

The above loan is repayable in monthly instalments and is repayable in full by November 2051.

D Assets retained for charity's own use

	Fund to which asset belongs	Cost £
Land and buildings (give brief details)	General	600,000
Equipment	General	1,000
		<u>601,000</u>

F Guarantees and secured debts

The outstanding balance on the charity's mortgage (which is £18,948) is secured on the charity's property.

The accounts were approved by the trustees and signed on their behalf by:

S Arscott

S. ARSCOTT

Date: 13 December 2023

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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

	<u>Unrestricted Funds</u>		Total	Total
	General	Restricted	2023	2022
	funds	Funds		
	£	£	£	£
2 Payments in relation to charitable activities undertaken directly				
Employment costs (see note 4)	44,240	44,281	88,520	81,492
Ministry expenses	4,856	-	4,856	1,587
Youth and children's work	494	-	494	611
Outreach activities	146	-	146	168
Small equipment	701	-	701	674
Maintenance of buildings & equipment	3,348	-	3,348	3,310
Utilities	3,805	-	3,805	2,548
Insurance	1,701	-	1,701	1,447
Independent examination	1,260	-	1,260	1,140
Office costs	1,562	-	1,562	885
Mortgage interest	-	3,082	3,082	3,288
	<u>62,114</u>	<u>47,362</u>	<u>109,476</u>	<u>97,149</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
IPC Presbytery	8,016	-	8,016	12,094
OMF	1,200	-	1,200	-
Other small grants to organisations	-	-	-	730
Grants to individuals	4,500	-	4,500	1,500
Deacon Fund	1,221	-	1,221	3,334
	<u>14,936</u>	<u>-</u>	<u>14,936</u>	<u>17,658</u>

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

4 Transactions with related parties

Simon Arscott and Chris Roberts served as church leaders and were paid £19,368 and £19,928 (2022: £12,931 and £18,150) and received employer's pension contributions of £364 and £303 (2022: £212 and £368) respectively for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £17,829 and £23,989 (2022: £13,200 and £18,000) in respect of the provision of accommodation (which is customary for ministers) to Simon Arscott and Chris Roberts respectively, who are trustees so that they could better perform their duties.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	51,217	129,664	(129,692)	-	51,188
Restricted funds					
Associate Minister Fund	76,295	-	(44,281)	-	32,014
Building Fund	-	27,871	(27,871)	-	-
	<u>76,295</u>	<u>27,871</u>	<u>(72,152)</u>	<u>-</u>	<u>32,014</u>
Total funds	<u>127,511</u>	<u>157,535</u>	<u>(201,844)</u>	<u>-</u>	<u>83,202</u>

The Associate Minister Fund is for the cost of fully funding an Associate Minister for 3 years, from January 2021 to December 2024.

The Building Fund is for the purchase of 367 Ley Street (also known as the Ley Street Centre or Ley Street Chapel) and servicing and repayment of the loan funding for this purchase.

ALL NATIONS CHURCH ILFORD

England & Wales - Charity number 1181950

Accounts

All Nations Church Ilford

Report and Accounts

Year ended 31 August 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

ALL NATIONS CHURCH ILFORD
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022

ADDRESS FOR CORRESPONDENCE	Ley Street Centre 367 Ley Street Ilford IG1 4AA		
GOVERNING DOCUMENT	Constitution dated 8 February 2019		
CHARITY REGISTRATION NUMBER	1181950		
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	S Arscott D Thomas C Roberts M Roberts K Peistrup	Appointed	Resigned
		08/02/2019	
		17/06/2022	
		03/12/2020	
		08/02/2019	
		08/02/2019	14/09/2022
ELDERS	S Arscott (Minister) C Roberts (Associate Minister) D Thomas (loan elder)		since June 2021
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB		

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ALL NATIONS CHURCH ILFORD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st AUGUST 2022

COMMENCEMENT OF ACTIVITIES

All Nations Church Ilford was incorporated as a CIO on 8th February 2019. It was previously run as an unregistered and unincorporated charity, called "Ilford Church Plant".

OBJECTS OF THE CHURCH

The objects of the CIO are:

(a) to advance the Christian religion in accordance with the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church (BCO) applicable to the congregation in Ilford and in other parts of the United Kingdom or the world as the Trustees from time to time think fit and to fulfil such other purposes consistent with the BCO which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Trust.

(b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

PRINCIPAL ACTIVITIES OF THE CHURCH

We conduct public worship services on Sundays that are open to all, in which we offer prayer and praise to the Triune God and listen him speak through the Bible preached and the sacraments celebrated. This is the principal means by which we advance the Christian religion in the area. We actively work to make these services clear and intelligible to people who are unfamiliar with Christianity. We baptise those who confess faith in Jesus Christ (along with their children), and share the Lord's Supper with baptised Christian believers.

We hold a weekly prayer meeting in which we pray for our congregation, the local area, the UK, and other needy parts of the world.

We run Bible studies, groups, and courses for people investigating Christianity and to instruct Christians in the faith.

The minister and associate minister provide pastoral support to the congregation and others in the community.

The church administers funds to those with material needs in or closely connected to the congregation.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. By advancing the Christian religion, we teach

people the high ethical standards of Jesus Christ and the enormous benefits to themselves, their friends and family, and society as a whole, which flow from them. There have been tangible benefits in personal and family relationships as a consequence of the application of Christian teaching. We also see helping those in material need as an important Christian duty.

ACHIEVEMENTS & PERFORMANCE

The Trustees aimed to continue the church's work as set out in the above section.

During the year, we have held morning and afternoon Sunday services at the Ley St Centre, with, on average, 35 adults and 20 children in attendance.

Due to a designated gift in 2020/1, we have continued to employ an Associate Minister, which has increased the volume of teaching we can offer. We have run Senior and Junior Sunday School for our children and young people, regular teaching for young adults, a parenting class, and some adult Sunday School classes. English classes for women with English as a second language have been run by volunteers until summer 2022, when they stopped due to change in volunteers.

We have conducted 2 baptisms and received 5 adults into communicant church membership.

In November 2021, we purchased the Ley St Centre from London City Mission.

During the year, we started to train two men to be deacons, which is an office particularly responsible for encouraging practical Christian love in the church. We have helped people with material needs (particularly providing meals). We have also supported a ministerial candidate as he studies for the ministry; we have begun to support a presbyterian missionary in the Far East. We have given money to the British presbytery of the IPC to fund new churches and Assistant Ministers.

In 2022/3, we hope to employ a part-time administrator to assist with various financial and administrative aspects of church life.

FINANCIAL REVIEW AND RESERVES POLICY

The vast majority of the church's income is donations from both within and outside the local congregation. The internal giving of the congregation has stayed at around the same level as last year.

During the year income was £121,445 (2021: £642,637), including £1,000 (2021: £347,015) of restricted funds relating to Building Fund and £ nil (2021: £156,033) restricted funds relating to the Associate Minister's Fund. Expenditure for the year was £630,877 (2021: £83,778), including £46,601 (2021: £33,137) of restricted funds relating to the Associate Minister's expenditure and £344,475 (2021: £3,540) of restricted funds relating to the Building Fund. Net payments were £509,432 (2021: net receipts £558,858).

Hence unrestricted cash reduced to £51,217 from £170,572 the previous year end. Restricted funds of £76,295 are held at the year end for expenditure relating to the Associate Minister.

We will continue to set aside reserve funds of £30,000 to meet potential fluctuations in income due to an economic downturn or unexpected repairs to the church building. We do not anticipate that maintaining this level of reserves will require any significant change to our operating costs or income.

STRUCTURE, GOVERNANCE & MANAGEMENT

All Nations Church Ilford is a congregation of the International Presbyterian Church (IPC), and is a member of the First IPC Presbytery of England. It was authorised by presbytery on 4th September 2015.

The spiritual concerns of the church are overseen by the elders. While the church is still being established, loan elders have been appointed by presbytery to serve alongside the minister.

The Charitable Incorporated Organisation (CIO) was constituted on 8th Feb 2019.

The charity trustees are responsible for managing the affairs of the CIO and are permitted to exercise all of the powers of the CIO. Charity trustees are only eligible for trusteeship if (i) they are 21 years or older ii) they exercise their responsibilities consistent with the teaching of the of the subordinate standard of faith as defined in the Book of Church Order of the International Presbyterian Church iii) must not be excluded from holding the position by virtue of sections 178 to 180 Charities Act 2011. All charity trustees must expressly acknowledge their acceptance of office of a charity trustee.

The trustees met twice during the year to review the CIO's activities.

Simon Arscott, the minister, oversees the day-to-day running and administration of the church, alongside Chris Roberts, the Associate Minister. Together they meet formally with a loan elder once every month during the reporting period to monitor the progress of the church and plan for the future. Their responsibilities, for which they are paid and for which accommodation is provided, is to carry out pastoral work and the majority of teaching on a full-time basis.

TRUSTEES' RESPONSIBILITIES

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year. We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to read 'S. Arscott', written over a dotted line.

Rev S Arscott

Date : 22nd Feb 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ALL NATIONS CHURCH ILFORD

I report to the trustees on my examination of the accounts of All Nations Church Ilford ('the charity') for the year ended 31 August 2022 on pages 7 to 10 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Archie McDowall

Archie McDowall BA CA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 24 February 2023

ALL NATIONS CHURCH ILFORD
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted Funds General Funds £	Restricted Funds £	2022 £	2021 £
Income receipts					
Donations		111,511	1,000	112,511	636,609
Gift aid receipts		5,480	-	5,480	-
Investment income		80	-	80	16
Other		3,374	-	3,374	6,012
		<u>120,445</u>	<u>1,000</u>	<u>121,445</u>	<u>642,637</u>
Total receipts		<u>120,445</u>	<u>1,000</u>	<u>121,445</u>	<u>642,637</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	47,259	46,601	93,860	78,738
Grants paid in relation to charitable activities undertaken by others	3	17,658	-	17,658	1,500
		<u>64,917</u>	<u>46,601</u>	<u>111,518</u>	<u>80,238</u>
Purchase of fixed assets		97,975	344,475	442,450	3,540
Loans made		76,908	-	76,908	-
		<u>174,883</u>	<u>344,475</u>	<u>519,358</u>	<u>3,540</u>
Total payments		<u>239,800</u>	<u>391,076</u>	<u>630,876</u>	<u>83,778</u>
Net of receipts / (payments) before transfers	-	119,355	- 390,076	- 509,431	558,858
Transfers between funds	5	-	-	-	-
Net movement in funds	-	<u>119,355</u>	<u>- 390,076</u>	<u>- 509,431</u>	<u>558,858</u>
Cash funds as at last year end		170,572	466,371	636,943	78,085
Cash funds at this year end	A	<u>51,217</u>	<u>76,295</u>	<u>127,512</u>	<u>636,943</u>

The notes on pages 9-10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	<u>Unrestricted Funds</u>		2022	2021
	General funds	Restricted funds		
Notes	£	£	£	£
A Cash funds				
Cash at bank with immediate access	50,979	76,295	127,274	636,943
Petty cash	237	-	237	-
	<u>51,216</u>	<u>76,295</u>	<u>127,511</u>	<u>636,943</u>
B Other monetary assets				
Gift aid due to charity	12,393	-	12,393	-
Other debtors	3,600	-	3,600	3,600
	<u>15,993</u>	<u>-</u>	<u>15,993</u>	<u>3,600</u>
C Liabilities				
Falling due within one year				
Loans	9,104	-	9,104	-
Trade creditors	6,769	-	6,769	11,900
Fee for Independent Examination	1,260	-	1,260	-
	<u>17,133</u>	<u>-</u>	<u>17,133</u>	<u>11,900</u>
Falling due after one year:				
Loans	87,277	-	87,277	-
	<u>87,277</u>	<u>-</u>	<u>87,277</u>	<u>-</u>
Total	<u>104,410</u>	<u>-</u>	<u>104,410</u>	<u>11,900</u>

The above loan is repayable in monthly instalments and is repayable in full by November 2051.

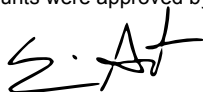
D Assets retained for charity's own use

	Fund to which asset belongs	Cost £	Current value £
Land and buildings (give brief details)		600,000	
Equipment		1,000	-
Computers and IT		-	-
Furniture		-	-
Motor vehicles (give brief details)		-	-
		<u>601,000</u>	<u>-</u>

E Guarantees and secured debts

The outstanding balance on the charity's mortgage (which is £96,380) is secured on the charity's property.

The accounts were approved by the trustees and signed on their behalf by:



S Arcott

Date: 22nd Feb 2023

The notes on pages 9 - 10 form part of these accounts.

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year the charity's income exceeded £250,000 and the charity was obliged to prepare its accounts on an accruals basis using the Charities SORP. As the charity's income is now less than £250,000, it has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 6 below.

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.

	<u>Unrestricted Funds</u>	Restricted	Total	Total
	General funds	Funds	2022	2021
	£	£	£	£
2 Payments in relation to charitable activities undertaken directly				
Employment costs (see note 4)	34,890	46,601	81,492	72,316
Ministry expenses	1,587	-	1,587	396
Youth and children's work	611	-	611	31
Outreach activities	168	-	168	20
Small equipment	674	-	674	2,295
Maintenance of buildings & equipment	3,310	-	3,310	2,129
Utilities	2,548	-	2,548	-
Insurance	1,447	-	1,447	221
Independent examination	1,140	-	1,140	192
Office costs	885	-	885	1,139
	47,259	46,601	93,861	78,738

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
Presbytery Giving	12,094	-	12,094	-
Other small grants to organisations	730	-	730	-
Grants to individuals	1,500	-	1,500	1,500
Deacon fund	3,334	-	3,334	-
	17,658	-	17,658	1,500

ALL NATIONS CHURCH ILFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

4 Transactions with related parties

S Arscott and C Roberts served as church leaders and were paid £12,931 and £18,150 respectively (2021: £13,001 and £10,732) for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £13,200 and £21,600 (2021: £13,200 and £18,000) in respect of the provision of accommodation (which is customary for ministers) to S Arscott and C Roberts respectively, who are trustees so that they could better perform their duties.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	170,572	120,445	- 239,800	-	51,217
Restricted funds					
Associate Minister Fund	122,896	-	- 46,601		76,295
Building Fund	343,475	1,000	- 344,475	-	-
	<u>466,371</u>	<u>1,000</u>	<u>- 391,076</u>	<u>-</u>	<u>76,295</u>
Total funds	<u>636,943</u>	<u>121,445</u>	<u>- 630,876</u>	<u>-</u>	<u>127,512</u>

The Associate Minister Fund is restricted to be used for the cost of fully funding an Associate Minister for 3 years, from January 2021 to December 2024.

The Building Fund is restricted and used for the purchase of 367 Ley Street (also known as thhe Ley Street Centre or Ley Street Chapel).

6 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2021 £	2020 £
Previously reported reserves, at 31 August	630,698	78,085
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	-	-
Exclusion of previously included debtors	(7,140)	-
Exclusion of previously included creditors	13,385	-
Re-stated reserves, at 31 August	<u>636,943</u>	<u>78,085</u>

Reconciliation of results

	2021 £
Previously reported results	552,613
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	-
Excluded movements in debtors resulting in the recognition of more / (less) income	(7,140)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	13,385
Re-stated results	<u>558,858</u>

ALL NATIONS CHURCH ILFORD

England & Wales - Charity number 1181950

Accounts

REGISTERED COMPANY NUMBER: CE016450 (England and Wales)
REGISTERED CHARITY NUMBER: 1181950

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021
FOR
ALL NATIONS CHURCH ILFORD CIO

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

ALL NATIONS CHURCH ILFORD CIO

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FOR THE YEAR ENDED 31ST AUGUST 2021

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Detailed Statement of Financial Activities	12 to 13

ALL NATIONS CHURCH ILFORD CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE016450 (England and Wales)

Registered Charity number

1181950

Registered office

367 Ley Street
Ilford
Essex
IG1 4AA

Trustees

Rev S P Arscott
Mr K D Peistrup
Rev M P W Roberts

Independent Examiner

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

COMMENCEMENT OF ACTIVITIES

All Nations Church was incorporated as a CIO on 8th February 2019. It was previously run as an unregistered and unincorporated charity, called "Ilford Church Plant". The assets were not transferred to the CIO until September 2019, when a bank account was first opened in the name of the CIO. Prior to this date all charitable activities continued to be run through the original charity and therefore the accounts for the period to 31st August 2019 are dormant.

Approved by order of the board of trustees on 15th December 2021 and signed on its behalf by:

Rev S P Arscott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALL NATIONS CHURCH ILFORD CIO**

Independent examiner's report to the trustees of All Nations Church Ilford CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Simon Cobbin, FCA
ICAEW
Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

15th December 2021

ALL NATIONS CHURCH ILFORD CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies	2	480,576	156,033	636,609	141,442
Investment income	3	16	-	16	20
Other income		6,012	-	6,012	-
Total		486,604	156,033	642,637	141,462
 EXPENDITURE ON					
Raising funds	4	44,987	17,937	62,924	-
Other		11,900	15,200	27,100	63,377
Total		56,887	33,137	90,024	63,377
NET INCOME		429,717	122,896	552,613	78,085
 RECONCILIATION OF FUNDS					
Total funds brought forward		78,085	-	78,085	-
TOTAL FUNDS CARRIED FORWARD		507,802	122,896	630,698	78,085

The notes form part of these financial statements

ALL NATIONS CHURCH ILFORD CIO

BALANCE SHEET
31ST AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	9	7,140	-	7,140	-
Cash at bank and in hand		514,047	122,896	636,943	78,085
		<u>521,187</u>	<u>122,896</u>	<u>644,083</u>	<u>78,085</u>
CREDITORS					
Amounts falling due within one year	10	(13,385)	-	(13,385)	-
		<u>507,802</u>	<u>122,896</u>	<u>630,698</u>	<u>78,085</u>
NET CURRENT ASSETS					
		<u>507,802</u>	<u>122,896</u>	<u>630,698</u>	<u>78,085</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>507,802</u>	<u>122,896</u>	<u>630,698</u>	<u>78,085</u>
NET ASSETS					
		<u>507,802</u>	<u>122,896</u>	<u>630,698</u>	<u>78,085</u>
FUNDS					
	11				
Unrestricted funds				507,802	78,085
Restricted funds				122,896	-
TOTAL FUNDS					
				<u>630,698</u>	<u>78,085</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15th December 2021 and were signed on its behalf by:

Rev S P Arscott - Trustee

The notes form part of these financial statements

ALL NATIONS CHURCH ILFORD CIO

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>558,842</u>	<u>78,065</u>
Net cash provided by operating activities		<u>558,842</u>	<u>78,065</u>
Cash flows from investing activities			
Interest received		<u>16</u>	<u>20</u>
Net cash provided by investing activities		<u>16</u>	<u>20</u>
Change in cash and cash equivalents in the reporting period			
		<u>558,858</u>	<u>78,085</u>
Cash and cash equivalents at the beginning of the reporting period		<u>78,085</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>636,943</u></u>	<u><u>78,085</u></u>

The notes form part of these financial statements

ALL NATIONS CHURCH ILFORD CIO

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST AUGUST 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	552,613	78,085
Adjustments for:		
Interest received	(16)	(20)
Increase in debtors	(7,140)	-
Increase in creditors	13,385	-
	<hr/>	<hr/>
Net cash provided by operations	558,842	78,065
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20	Cash flow	At 31.8.21
	£	£	£
Net cash			
Cash at bank and in hand	78,085	558,858	636,943
	<hr/>	<hr/>	<hr/>
	78,085	558,858	636,943
	<hr/>	<hr/>	<hr/>
Total	78,085	558,858	636,943
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ALL NATIONS CHURCH ILFORD CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has received the funds.

Expenditure

Liabilities are recognised as expenditure as soon as the charity has made payment to that expenditure. Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
IPC Church planting fund	-	20,000
US giving	23,457	13,507
Individuals	24,706	29,695
Internal giving	85,398	52,358
Associate Minister Restricted Fund	156,033	-
Diaconal needs	-	30
Transfer of funds from unincorporated charity	-	25,852
Building Fund	347,015	-
	<hr/> 636,609 <hr/>	<hr/> 141,442 <hr/>

ALL NATIONS CHURCH ILFORD CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>16</u>	<u>20</u>

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	<u>62,924</u>	<u>-</u>

5. SUPPORT COSTS

	Human resources £	Church running £	Giving £	Staff resources £	Totals £
Raising donations and legacies	53,861	6,290	1,500	1,273	62,924
Other resources expended	<u>-</u>	<u>-</u>	<u>11,900</u>	<u>-</u>	<u>11,900</u>
	<u>53,861</u>	<u>6,290</u>	<u>13,400</u>	<u>1,273</u>	<u>74,824</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	<u>23,058</u>	<u>21,343</u>

Trustees' expenses

During the year amounts were reimbursed to the Trustees of the charity for church running expenses as follows:-

Rev S P Arscott - £1,804 (2019 : £nil)
 Rev K D Peistrup - £1,407 (2019 : £nil)
 Rev M P W Roberts - £90 (2019 : £nil)

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	38,258	21,343
Social security costs	30,324	23,076
Other pension costs	479	330
	<u>69,061</u>	<u>44,749</u>

The average monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

ALL NATIONS CHURCH ILFORD CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	134,442	7,000	141,442
Investment income	20	-	20
Total	<u>134,462</u>	<u>7,000</u>	<u>141,462</u>
EXPENDITURE ON			
Other	<u>56,377</u>	<u>7,000</u>	<u>63,377</u>
NET INCOME	<u>78,085</u>	<u>-</u>	<u>78,085</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>78,085</u></u>	<u><u>-</u></u>	<u><u>78,085</u></u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>7,140</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>13,385</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	78,085	429,717	507,802
Restricted funds			
Restricted fund	-	122,896	122,896
TOTAL FUNDS	<u><u>78,085</u></u>	<u><u>552,613</u></u>	<u><u>630,698</u></u>

ALL NATIONS CHURCH ILFORD CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2021**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	486,604	(56,887)	429,717
Restricted funds			
Restricted fund	156,033	(33,137)	122,896
TOTAL FUNDS	<u>642,637</u>	<u>(90,024)</u>	<u>552,613</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	-	78,085	78,085
TOTAL FUNDS	<u>-</u>	<u>78,085</u>	<u>78,085</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,462	(56,377)	78,085
Restricted funds			
Restricted fund	7,000	(7,000)	-
TOTAL FUNDS	<u>141,462</u>	<u>(63,377)</u>	<u>78,085</u>

ALL NATIONS CHURCH ILFORD CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2021

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2021.

ALL NATIONS CHURCH ILFORD CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021

	2021 £	2020 £
VOLUNTARY INCOME		
Donations and legacies		
IPC Church planting fund	-	20,000
US giving	23,457	13,507
Individuals	24,706	29,695
Internal giving	85,398	52,358
Associate Minister Restricted Fund	156,033	-
Diaconal needs	-	30
Transfer of funds from unincorporated charity	-	25,852
Building Fund	347,015	-
	<hr/>	<hr/>
	636,609	141,442
Investment income		
Deposit account interest	16	20
Other income		
No description	6,012	-
	<hr/>	<hr/>
Total incoming resources	642,637	141,462
 EXPENDITURE		
Other		
Wages	15,200	-
Support costs		
Human resources		
Trustees' salaries	23,058	21,343
Staff housing costs	30,324	23,076
Pensions	479	330
	<hr/>	<hr/>
	53,861	44,749
Church running		
Administration	1,331	1,274
Food	55	222
Advertising	88	353
Repairs and renewals	2,295	805
Visiting preachers	120	321
Ministry	-	83
Bookstall	-	178
Away day	-	33
Events	20	419
Ley Street centre	2,129	234
Crèche and Sunday school	31	285
Carried forward	6,069	4,207

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ALL NATIONS CHURCH ILFORD CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021

	2021 £	2020 £
Church running		
Brought forward	6,069	4,207
Insurance	221	-
	<hr/> 6,290	<hr/> 4,207
Giving		
Diaconal needs	-	1,400
Presbytery	11,900	5,500
Kuehs seminary support	1,500	7,000
Other donations	-	100
	<hr/> 13,400	<hr/> 14,000
Staff resources		
Travel and accomodation	-	229
Conferences	133	-
Accountancy	1,140	192
	<hr/> 1,273	<hr/> 421
Total resources expended	<hr/> 90,024	<hr/> 63,377
Net income	<hr/> 552,613	<hr/> 78,085

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