

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	Appointed	Resigned
		08/02/2019	
	D Thomas	17/06/2022	
	C Roberts	03/12/2020	
	M Roberts	08/02/2019	
	K Peistrup	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 be '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

		<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>2022</u>	<u>2021</u>
	Notes	General Funds £		Funds £		£	£
<i>Income receipts</i>							
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>
<i>Total receipts</i>		<u>120,445</u>		<u>1,000</u>		<u>121,445</u>	<u>642,637</u>
<i>Payments</i>							
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>
<i>Total payments</i>		<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	-	119,355	-	390,076	-	509,431	558,858
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>	Restricted funds	2022	2021
Notes	General funds £	£	£	£
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.

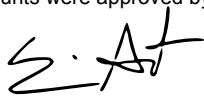
D Assets retained for charity's own use

	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 Arscott

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>			
	General funds	Restricted Funds	Total 2022	Total 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
	<u>47,259</u>	<u>46,601</u>	<u>93,861</u>	<u>78,738</u>

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	-
	<u>17,658</u>	<u>-</u>	<u>17,658</u>	<u>1,500</u>

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>