

ALL SAINTS PRESBYTERIAN CHURCH

England & Wales · Charity number 1184509

Details

Status Registered

Legal form CIO

Registered 2019-07-19

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

Contact

Address All Saints Presbyterian Church
Akenside Hill
Newcastle Upon Tyne
NE1 3UF

Phone 07415812877

Email contact@allsaintspres.org.uk

Website www.allsaintspres.org.uk

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN TYNE AND WEAR AND THE SURROUNDING NEIGHBOURHOOD; AND2 SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups, and fellowship meetings to promote the spiritual good of the church generally, and of those in attendance particularly. Supporting domestic church planting and world missionary activities through prayer and financial aid, and giving similar support to those who find themselves in need.

Classification

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

Geography

- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£187,027	£177,968	-	-
2023-12-31	£111,160	£133,876	-	-
2022-12-31	£111,614	£125,517	-	-
2021-12-31	£110,223	£310,321	-	-
2020-12-31	£96,126	£144,338	-	-

Trustees

Name	Role	Appointed
Dr CHRISTOPHER GRAHAM MORGAN RICHARDS		2019-07-19
JONATHAN PAUL WINCH BSC PGCE		2019-07-19
Rev Benjamin Wontrop		2022-09-16

ALL SAINTS PRESBYTERIAN CHURCH

England & Wales - Charity number 1184509

Accounts

ALL SAINTS PRESBYTERIAN CHURCH

Report and Accounts

for the year to 31 December 2024

Charity registration number
1184509

All Saints Presbyterian Church
Report and accounts
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All Saints Presbyterian Church
Trust information

Trustees	Jonathan Winch (Treasurer) Dr Christopher Richards Rev. Benjamin Wontrop (Chairman)
Charity number	1184509
Church address	All Saints Presbyterian Church Akenside Hill Newcastle NE1 3UF
Independent examiner	Kinnair and Company Limited Aston House Redburn Road Newcastle Upon Tyne NE5 1NB

All Saints Presbyterian Church Trustees' report

Introduction

The Trustees of All Saints Presbyterian Church present their report and accounts for the period ended 31 December 2024. These are prepared in accordance with the governing document, applicable accounting standards and the recommendations of Statement of Recommended Practice: Accounting and Reporting by Charities.

Objectives and principal activity

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

The objectives are fulfilled by:

Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups, and fellowship meetings to promote the spiritual good of the region generally and of church members particularly.

Carrying out evangelistic work in the region.

Supporting domestic church planting and world missionary activities through prayer and financial aid.

Giving support outlined in object 2 to those who find themselves in need. Supported by a team of elders and deacons, the minister is available to meet with the sick/distressed and their families at all times.

Working closely with a local seminary campus, Westminster Seminary UK, accredited by Greenville Presbyterian Theological Seminary in the United States, to provide theological education with the goal of advancing the Great Commission.

Public benefit

The Trustees are aware of the Charity Commission guidance on public benefit. In doing so, the Trustees confirm that the charity's activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

All Saints Presbyterian Church Trustees' report

Achievements and performance

Ministry has continued according to the usual pattern, led by the Minister, elders and other qualified members, as well as visiting ministers. Ministry includes:

- The preaching of two public worship services (including prayer, the reading of God's Word, the preaching of a sermon, and sung praise) every Sunday.
- The administration of the Lord's Supper twice per month.
- The administration of baptism to covenant children and new believers.
- The holding of prayer meetings and Bible Study on alternate Wednesdays.
- The holding of homegroups across three venues in Gateshead on the other Wednesdays.
- Pastoral support to the congregation and others as required, and according to a schedule of pastoral visitation
- Practical and financial support, provided through a "Deacon's Fund"
- Evangelism on the streets of Newcastle, and supplemented by special events
- Christianity Explored classes to introduce newcomers to the gospel at appropriate times

We have continued to support our church plants in Sunderland, Hexham and Zürich, and to provide assistance to Presbyterian churches in Hull and Durham, including visits by our staff and financial assistance.

We have substantially invested in the church grounds, opened our building to the public for historic tours and musical concerts, and encouraged local organisations to make use of the building for conferences.

The church continues to serve the young people of the congregation and that of other local churches by:

- A young people's ministry and a youth group, both meeting monthly.
- The holding of a weekly Student Bible study during term time.
- The holding of a Young People's (youth ministry) adventure camp in the summer.

Financial review

During the year the Charity's total income was £187,027 (2023 - £111,160)

During the year the Charity's total expenditure £177,968 (2023 - £133,876)

The net surplus for the year was £9,059 (2023 net deficit of £22,716).

The total of the Charity's funds at 31 December 2024 was £1,178,612 (2023 - £1,169,553) which comprised an accumulated surplus on the General Fund of £1,176,683 (2023 - £1,166,655) and the accumulated surplus on the Restricted Fund of £1,929 (2023 - £2,898).

The regular finances of the Charity, to a very large extent, are given by the members of the Church congregation. Much work is done privately without recognition - the hours and value of that time cannot be quantified in advancing the Gospel. (Matthew 5:13-16)

Reserves policy: the Church has received endowment funding from a 501(c)3 Foundation in the United States that will fund certain specified programs, including development of the seminary and the convening of conferences, to be used over several years, being subject to strict and specific uses as required under the US Internal Revenue Code.

All Saints Presbyterian Church Trustees' report

Plans for future periods

- An intern will assist with student outreach, including evangelism, and the further development of young people's work.
- As our building becomes better known throughout Tyneside, we are looking to increase its community usage.

Structure, governance and management

The Charitable Incorporated Organisation (CIO) was formed under a constitution dated 19 July 2019.

New Trustees are appointed by existing Trustees.

The Church is a congregation belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery and through the Presbytery, with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The Charity's Trustees in regards to temporal affairs are governed by a charity constitution governed under the laws of England in particular the Charities Act.

The Charity's Trustees have considered and follow publication "A guide to conflicts of interest for Charity Trustees" as a matter of good practice.

Reference and administrative details

All Saints Presbyterian Church (the CIO, the Charity) is a registered charity (registration number 1184509).

The governing body of the Charity is the board of Trustees, which currently comprises 3 members. The Trustees who acted during the year and up to the date of this report are shown on page 1.

The registered office of the Charity and details of its principal advisors are shown on page 1.

All Saints Presbyterian Church
Trustees' report

Statement of trustees' responsibilities

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with statutory requirements and with Charity's constitution and rules. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Disclosure of information to the independent examiner

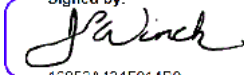
So far as each Trustee at the date of approval of this report is aware:

- there is no relevant information of which the Charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Approval

28-Oct-2025

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

Signed by:

.....16853A434F014B0.....
Jonathan Winch
Trustee and Treasurer

All Saints Presbyterian Church Independent Examiner's Report

Independent examiner's report to the Trustees of All Saints Presbyterian Church

I report on the accounts of the Charity for the period ended 31 December 2024, which are set out on pages 7 to 14.

Respective responsibilities of the Trust and the examiner

As members of the Charity you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matter have come to my attention.

Basis of this independent examiner's report

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

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mai L C Mak BSc. Hons. FCA
Chartered Accountant

Kinnair and Company Limited
Chartered Accountants
Aston House
Newcastle Upon Tyne

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All Saints Presbyterian Church
Statement of Financial Activities
for the year ended 31 December 2024

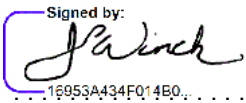
	Notes	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income					
Voluntary income	2	124,803	-	124,803	79,189
Investment income		4,466	-	4,466	2,032
Other income	3	57,758	-	57,758	29,939
Total income		<u>187,027</u>	<u>-</u>	<u>187,027</u>	<u>111,160</u>
Expenditure					
Charitable activities:					
- Staff	4	80,320	-	80,320	41,288
- Direct ministry	5	34,977	797	35,774	33,945
- Indirect ministry	6	5,706	172	5,878	5,679
- Property	7	43,462	-	43,462	39,668
- Depreciation		12,534	-	12,534	13,296
Total expenditure		<u>176,999</u>	<u>969</u>	<u>177,968</u>	<u>133,876</u>
Net movement in funds		10,028	(969)	9,059	(22,716)
Total funds brought forward		<u>1,166,655</u>	<u>2,898</u>	<u>1,169,553</u>	<u>1,192,269</u>
Total funds carried forward		<u>1,176,683</u>	<u>1,929</u>	<u>1,178,612</u>	<u>1,169,553</u>

The Charity has no recognised gains or losses other than those shown in the Statement of Financial Activities. All of the activities of the Charity are classed as continuing.

All Saints Presbyterian Church
Balance Sheet
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,026,567	1,041,381
Current assets			
Debtors	10	7,398	6,312
Cash at bank and in hand		148,003	125,188
		155,401	131,500
Creditors: amounts falling due within one year	11	(3,356)	(3,328)
Net current assets		152,045	128,172
Net assets		1,178,612	1,169,553
Funds			
<i>Unrestricted funds:</i>			
- General Fund	12	135,302	125,274
- Capital Reserve	13	1,041,381	1,041,381
		1,176,683	1,166,655
<i>Restricted funds:</i>			
- Restricted income funds	14,16	1,929	2,898
		1,929	2,898
Total Trust funds		1,178,612	1,169,553

These accounts were approved by the Trustees
on 28-Oct-2025 and signed on its behalf by:

Signed by:

16953A434F014B0.....

Jonathan Winch
Trustee and Treasurer

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements of the Charity have been prepared under the historical cost convention in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of authorisation of issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in the preparation of the financial statements.

A summary of the principal accounting policies, which have been consistently applied, is set out below.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Collections and donations are recognised when received.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HMRC and the amount receivable can be quantified with reasonable certainty.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is inclusive of irrecoverable Value Added Tax.

Fixed assets

Fixed assets are held at fair value.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2024

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Taxation

The Charity is exempt from Income Tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

The charity operates restricted and unrestricted funds. Restricted funds relate to amounts received which have been specified for a particular use by the donor. All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

2 Income: Congregational giving

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Donations	124,803	-	124,803	79,189
	<u>124,803</u>	<u>-</u>	<u>124,803</u>	<u>79,189</u>

3 Income: Other

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Support from USA	38,971	-	38,971	7,542
Youth Ministry Fees	10,307	-	10,307	15,667
Building Hire	6,310	-	6,310	6,510
Other income	2,170	-	2,170	220
	<u>57,758</u>	<u>-</u>	<u>57,758</u>	<u>29,939</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2024

4 Expenditure: Staff

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Minister stipend and expenses	67,151	-	67,151	23,677
Internship wages and expenses	7,092	-	7,092	12,058
Other wages	6,077	-	6,077	5,553
	<u>80,320</u>	<u>-</u>	<u>80,320</u>	<u>41,288</u>

Staff costs

	2024 Total £	2023 Total £
Wages and salaries	68,158	32,217
Social security costs	6,085	3,518
Contribution to defined contribution pension schemes	6,077	5,553
	<u>80,320</u>	<u>41,288</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 £	2023 £
Employees	<u>4</u>	<u>4</u>

No member of staff earned £60,000 or more during the year.

No payments were made to the Trustees during the year for reimbursed expenses and wages.

5 Expenditure: Direct ministry costs

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Youth ministry	12,721	-	12,721	14,871
Missional giving	15,432	-	15,432	8,900
Church fellowship	1,699	-	1,699	1,348
Deacons Fund	2,213	-	2,213	1,150
Hymnal and conference costs	1,589	797	2,386	7,258
Support	1,323	-	1,323	418
	<u>34,977</u>	<u>797</u>	<u>35,774</u>	<u>33,945</u>

6 Expenditure: Indirect ministry costs

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Administration	1,931	-	1,931	849
Refreshment	215	-	215	398
Telephone and internet	427	-	427	563
Accountancy fee	3,072	172	3,244	3,821
Bank charges and interest	61	-	61	48
	<u>5,706</u>	<u>172</u>	<u>5,878</u>	<u>5,679</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2024

7 Expenditure: Property

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Sundry	1,141	-	1,141	842
Service and maintenance charges	17,162	-	17,162	14,382
Light and heat	9,014	-	9,014	10,825
Rates	816	-	816	578
Cleaning	4,069	-	4,069	4,306
Insurance	9,681	-	9,681	9,771
Profit / (loss) on disposal	1,579	-	1,579	(1,036)
	<u>43,462</u>	<u>-</u>	<u>43,462</u>	<u>39,668</u>

8 Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,112</u>	<u>1,920</u>

9 Tangible fixed assets

	Freehold	Plant and	Total
	land and	equipment	
	£	£	£
Cost			
At 1 January 2024	955,542	130,698	1,086,240
Additions	-	488	488
Disposals	-	(4,756)	(4,756)
At 31 December 2024	<u>955,542</u>	<u>126,430</u>	<u>1,081,972</u>
Depreciation			
At 1 January 2024	-	44,859	44,859
Charge for the year	-	12,533	12,533
On disposals	-	(1,987)	(1,987)
At 31 December 2024	<u>-</u>	<u>55,405</u>	<u>55,405</u>
Net book value			
At 31 December 2024	<u>955,542</u>	<u>71,025</u>	<u>1,026,567</u>
At 31 December 2023	<u>955,542</u>	<u>85,839</u>	<u>1,041,381</u>

10 Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>7,398</u>	<u>6,312</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
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Accruals and deferred income	3,356	3,328
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12 General fund

	2024 £	2023 £
Brought forward	125,274	139,815
Net incoming/(outgoing) resources	10,028	(16,717)
Net transfers from the capital reserve	-	2,176
At 31 December	<u>135,302</u>	<u>125,274</u>

13 Capital reserve

	2024 £	2023 £
Brought forward	1,041,381	1,043,557
Net transfers to the general fund	-	(2,176)
At 31 December	<u>1,041,381</u>	<u>1,041,381</u>

14 Restricted funds

	Balance at 31 Dec 2023 £	Outgoing resources/ transfers £	Balance at 31 Dec-24 £
Restricted income funds:			
-Hymnal	2,898	(969)	1,929
Total restricted funds	<u>2,898</u>	<u>(969)</u>	<u>1,929</u>

Restricted funds are solely for the use of capital restoration projects and for church growth.

15 Related party transactions

In addition, £16,819 (2023- £22,990) was received in donations from related parties (Trustees) during the year.

16 Analysis of net assets between funds

Fund balances at 31 December 2024 are represented by:

	Unrestricted funds £	Restricted income funds £	Total funds £
Tangible fixed assets	1,026,567	-	1,026,567
Current assets	153,472	1,929	155,401
Current liabilities	(3,356)	-	(3,356)
Total net assets	<u>1,176,683</u>	<u>1,929</u>	<u>1,178,612</u>

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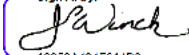
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Jonathan Winch

jonpwinch@gmail.com

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mai-mak@kinnair.co.uk

Kinnair Associates Limited

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(None)

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Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

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Certified Delivery Events

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Timestamp

Carbon Copy Events

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Payment Events

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Timestamps

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ALL SAINTS PRESBYTERIAN CHURCH

England & Wales - Charity number 1184509

Accounts



ALL SAINTS PRESBYTERIAN CHURCH

Report and Accounts

for the year to 31 December 2023

Charity registration number
1184509

All Saints Presbyterian Church
Report and accounts
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All Saints Presbyterian Church

Trust information

Trustees	Jonathan Winch (Treasurer) Dr Christopher Richards Rev. Benjamin Wontrop (Chairman)
Charity number	1184509
Church address	All Saints Presbyterian Church Akenside Hill Newcastle NE1 3UF
Independent examiner	Kinnair and Company Limited Aston House Redburn Road Newcastle Upon Tyne NE5 1NB

All Saints Presbyterian Church Trustees' report

Introduction

The Trustees of All Saints Presbyterian Church present their report and accounts for the period ended 31 December 2023. These are prepared in accordance with the governing document, applicable accounting standards and the recommendations of Statement of Recommended Practice: Accounting and Reporting by Charities.

Objectives and principal activity

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

The objectives are fulfilled by:

Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups, and fellowship meetings to promote the spiritual good of the church generally and of those in attendance particularly.

Carrying out evangelistic work in the region.

Supporting domestic church planting and world missionary activities through prayer and financial aid.

Giving support outlined in object 2 to those who find themselves in need. The Minister is available to meet with the sick/distressed and their families at all times.

Working closely with a local seminary campus, Westminster Seminary UK, accredited by Greenville Presbyterian Theological Seminary in the United States, to provide theological education with the goal of advancing the Great Commission.

Operating an internship programme, which provides training and practical experience for ministerial candidates.

Public benefit

The Trustees are aware of the Charity Commission guidance on public benefit. In doing so, the Trustees confirm that the charity's activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

All Saints Presbyterian Church Trustees' report

Achievements and performance

Ministry has continued according to the usual pattern, led by the Minister, elders and other qualified members, as well as visiting ministers. Ministry includes:

- The preaching of two public worship services (including prayer, the reading of God's Word, the preaching of a sermon, and sung praise) every Sunday.
- The administration of the Lord's Supper twice per month.
- The administration of baptism to covenant children and new believers.
- The holding of prayer meetings and Bible Study on alternate Wednesdays.
- The holding of homegroups across three venues in Gateshead on the other Wednesdays.
- Pastoral support to the congregation and others as required, and according to a schedule of pastoral visitation
- Practical and financial support, provided through a "Deacon's Fund"
- Evangelism on the streets of Newcastle, and supplemented by special events
- Christianity Explored classes to introduce newcomers to the gospel at appropriate times

We have continued to support our church plants in Sunderland, Hexham and Zurich, and to provide assistance to Presbyterian churches in Hull and Durham, including visits by our staff and financial assistance.

We have substantially invested in the church grounds, opened our building to the public for historic tours, and established partnerships with local organisations such as The Glassworks Gateshead, who make use of our building.

The church continues to serve the young people of the congregation and that of other local churches by:

- The holding of a Young People's (youth ministry) meeting monthly.
- The holding of a weekly Student Bible study during term time.
- The holding of a Young People's (youth ministry) adventure camp in the summer.

All Saints Presbyterian Church Trustees' report

Financial review

During the year the Charity's total income was £111,160 (2022 - £111,614)

During the year the Charity's total expenditure £133,876 (2022 - £130,794)

The net deficit for the year was £22,716 (2022-£19,180).

The total of the Charity's funds at 31 December 2023 was £1,169,553 (2022 - £1,192,269) which comprised an accumulated surplus on the General Fund of £1,166,655 (2022 - £1,183,372) and the accumulated surplus on the Restricted Fund of £2,898 (2022 - £8,897).

The regular finances of the Charity, to a very large extent, are given by the members of the Church congregation. Much work is done privately without recognition - the hours and value of that time cannot be quantified in advancing the Gospel. (Matthew 5:13-16)

Reserves policy: the Church has received endowment funding from a 501(c)3 Foundation in the United States that will fund certain specified programs, including development of the seminary and the convening of conferences, to be used over several years, being subject to strict and specific uses as required under the US Internal Revenue Code.

Plans for future periods

- A ministerial assistant will assist with student outreach, including evangelism, and the further development of young people's work.
- An administrative assistant will be appointed to provide support to the minister, enabling him to focus on the word of God and prayer.
- As our building becomes better known throughout Tyneside, we are looking to increase its community usage.

Structure, governance and management

The Charitable Incorporated Organisation (CIO) was formed under a constitution dated 19 July 2019.

New Trustees are appointed by existing Trustees.

The Church is a congregation belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery and through the Presbytery, with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The Charity's Trustees in regards to temporal affairs are governed by a charity constitution governed under the laws of England in particular the Charities Act.

The Charity's Trustees have considered and follow publication "A guide to conflicts of interest for Charity Trustees" as a matter of good practice.

All Saints Presbyterian Church
Trustees' report

Reference and administrative details

All Saints Presbyterian Church (the CIO, the Charity) is a registered charity (registration number 1184509).

The governing body of the Charity is the board of Trustees, which currently comprises 3 members. The Trustees who acted during the year and up to the date of this report are shown on page 1.

The registered office of the Charity and details of its principal advisors are shown on page 1.

Statement of trustees' responsibilities

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with statutory requirements and with Charity's constitution and rules. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Disclosure of information to the independent examiner

So far as each Trustee at the date of approval of this report is aware:

- there is no relevant information of which the Charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Approval

This report was approved by the Trustees on 29-Oct-2024 and signed on its behalf by:

Signed by:

16953A434F014B0.....
Jonathan Winch
Trustee and Treasurer

All Saints Presbyterian Church Independent Examiner's Report

Independent examiner's report to the Trustees of All Saints Presbyterian Church

I report on the accounts of the Charity for the period ended 31 December 2023, which are set out on pages 7 to 14.

Respective responsibilities of the Trust and the examiner

As members of the Charity you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matter have come to my attention.

Basis of this independent examiner's report

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

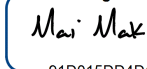
Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



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Mai L C Mak BSc. Hons. FCA
Chartered Accountant

Kinnair and Company Limited
Chartered Accountants
Aston House
Newcastle Upon Tyne

29-oct-2024

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All Saints Presbyterian Church
Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income					
Voluntary income	2	79,189	-	79,189	84,878
Investment income		2,032	-	2,032	221
Other income	3	29,939	-	29,939	26,515
Total income		<u>111,160</u>	<u>-</u>	<u>111,160</u>	<u>111,614</u>
Expenditure					
Charitable activities:					
- Staff	4	41,288	-	41,288	25,085
- Direct ministry	5	28,107	5,838	33,945	33,256
- Indirect ministry	6	5,518	161	5,679	11,371
- Property	7	39,668	-	39,668	48,042
- Depreciation		13,296	-	13,296	13,040
Total expenditure		<u>127,877</u>	<u>5,999</u>	<u>133,876</u>	<u>130,794</u>
Net movement in funds		(16,717)	(5,999)	(22,716)	(19,180)
Total funds brought forward		<u>211,713</u>	<u>8,897</u>	<u>1,192,269</u>	<u>1,211,449</u>
Total funds carried forward		<u>194,996</u>	<u>2,898</u>	<u>1,169,553</u>	<u>1,192,269</u>

The Charity has no recognised gains or losses other than those shown in the Statement of Financial Activities. All of the activities of the Charity are classed as continuing.

All Saints Presbyterian Church
Balance Sheet
as at 31 December 2023

	Notes	2023 £	As restated 2022 £	As reported 2022 £
Fixed assets				
Tangible assets	9	1,041,381	1,043,557	1,043,557
Current assets				
Debtors	10	6,312	6,642	6,642
Cash at bank and in hand		125,188	144,529	144,529
		<u>131,500</u>	<u>151,171</u>	<u>151,171</u>
Creditors: amounts falling due within one year	11	(3,328)	(2,459)	(2,459)
Net current assets		<u>128,172</u>	<u>148,712</u>	<u>148,712</u>
Net assets		<u>1,169,553</u>	<u>1,192,269</u>	<u>1,192,269</u>
Funds				
<i>Unrestricted funds:</i>				
- General Fund	12	125,274	139,815	1,024,056
- Capital Reserve	13	1,041,381	1,043,557	71,898
		<u>1,166,655</u>	<u>1,183,372</u>	<u>1,095,954</u>
<i>Restricted funds:</i>				
- Restricted income funds	14,17	2,898	8,897	96,315
		<u>2,898</u>	<u>8,897</u>	<u>96,315</u>
Total Trust funds		<u>1,169,553</u>	<u>1,192,269</u>	<u>1,192,269</u>

These accounts were approved by the Trustees
on 29 Oct 2024 and signed on its behalf by:

Signed by:



16953A434F014B0.....

Jonathan Winch
Trustee and Treasurer

All Saints Presbyterian Church

Notes to the Accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements of the Charity have been prepared under the historical cost convention in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of authorisation of issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in the preparation of the financial statements.

A summary of the principal accounting policies, which have been consistently applied, is set out below.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Collections and donations are recognised when received.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HMRC and the amount receivable can be quantified with reasonable certainty.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is inclusive of irrecoverable Value Added Tax.

Fixed assets

Fixed assets are held at fair value.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2023

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Taxation

The Charity is exempt from Income Tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

The charity operates restricted and unrestricted funds. Restricted funds relate to amounts received which have been specified for a particular use by the donor. All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

2 Income: Congregational giving

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Donations	79,189	-	79,189	84,878
Congregation - plate	-	-	-	-
Congregation - stewardship	-	-	-	-
Designated fund gifts	-	-	-	-
Hymnal	-	-	-	-
Seminary	-	-	-	-
Church planting	-	-	-	-
Gift aid	-	-	-	-
Building donations	-	-	-	-
	<u>79,189</u>	<u>-</u>	<u>79,189</u>	<u>84,878</u>

3 Income: Other

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Elders fund	-	-	-	26,515
Support from USA	7,542	-	7,542	-
Youth Ministry Fees	15,667	-	15,667	-
Building Hire	6,510	-	6,510	-
Other income	220	-	220	-
	<u>29,939</u>	<u>-</u>	<u>29,939</u>	<u>26,515</u>

4 Expenditure: Staff

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Minister stipend and expenses	23,677	-	23,677	16,790
Internship wages and expenses	12,058	-	12,058	-
Other wages	5,553	-	5,553	8,295
	<u>41,288</u>	<u>-</u>	<u>41,288</u>	<u>25,085</u>
Amount allocated to governance costs	-	-	-	-
	<u>41,288</u>	<u>-</u>	<u>41,288</u>	<u>25,085</u>

No member of staff was paid over £60,000

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2023

5 Expenditure: Direct ministry costs

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Youth ministry	14,871	-	14,871	26,281
Missional giving	8,900	-	8,900	-
Church fellowship	1,348	-	1,348	1,640
Deacons Fund	1,150	-	1,150	4,000
Hymnal and conference costs	1,420	5,838	7,258	952
Support	418	-	418	383
	<u>28,107</u>	<u>5,838</u>	<u>33,945</u>	<u>33,256</u>

6 Expenditure: Indirect ministry costs

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Administration	849	-	849	7,048
Advertising	-	-	-	-
Refreshment	398	-	398	411
Telephone and internet	563	-	563	978
Accountancy fee	3,660	161	3,821	2,844
Software	-	-	-	-
Bank charges and interest	48	-	48	90
	<u>5,518</u>	<u>161</u>	<u>5,679</u>	<u>11,371</u>

7 Expenditure: Property

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Materials and supplies	-	-	-	-
Sundry	842	-	842	2,451
Church planting	-	-	-	-
Facilities: Rent and utilities	-	-	-	32,969
- Service and maintenance charges	14,382	-	14,382	-
- Light and heat	10,825	-	10,825	-
Rates	578	-	578	416
Cleaning	4,306	-	4,306	2,855
Insurance	9,771	-	9,771	8,389
Profit / (loss) on disposal	(1,036)	-	(1,036)	962
Professional fees	-	-	-	-
	<u>39,668</u>	<u>-</u>	<u>39,668</u>	<u>48,042</u>

8 Staff costs

No member of staff earned £60,000 or more during the year.

No payments were made to the Trustees during the year for reimbursed expenses and wages.

No individual received remuneration in excess of £60,000.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2023

9 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2023	955,542	119,739	1,075,281
Additions	-	11,483	11,483
Disposals	-	(524)	(524)
At 31 December 2023	<u>955,542</u>	<u>130,698</u>	<u>1,086,240</u>
Depreciation			
At 1 January 2023	-	31,724	31,724
Charge for the year	-	13,295	13,295
On disposals	-	(160)	(160)
At 31 December 2023	<u>-</u>	<u>44,859</u>	<u>44,859</u>
Net book value			
At 31 December 2023	<u>955,542</u>	<u>85,839</u>	<u>1,041,381</u>
At 31 December 2022	<u>955,542</u>	<u>88,015</u>	<u>1,043,557</u>

10 Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>6,312</u>	<u>6,642</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	190
Other taxes and social security costs	-	469
Accruals and deferred income	3,328	1,800
	<u>3,328</u>	<u>2,459</u>

12 General fund

	2023 £	As restated 2022 £	As reported 2022 £
Brought forward	139,815	1,024,919	1,024,919
Prior year adjustment 1 (note 17.1)	-	87,418	
Prior year adjustment 2 (note 17.2)	-	(970,177)	
Net incoming/(outgoing) resources	(16,717)	(13,903)	(13,903)
Net transfers from the capital reserve	2,176	11,558	13,040
At 31 December	<u>125,274</u>	<u>139,815</u>	<u>1,024,056</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2023

13 Capital reserve

	2023	As restated 2022	As reported 2022
	£	£	£
Brought forward	1,043,557	84,938	84,938
Prior year adjustment 2 (note 17.2)	-	970,177	-
Net transfers to the general fund	(2,176)	(11,558)	(13,040)
At 31 December	<u>1,041,381</u>	<u>1,043,557</u>	<u>71,898</u>

14 Restricted funds

	As restated Balance at 31 Dec 2022	Outgoing resources/ transfers	As restated Balance at 31 Dec-23	As reported Balance at 31 Dec 2022
	£	£	£	£
Restricted income funds:				
-Hymnal	8,897	(5,999)	2,898	8,897
-Church planting	-	-	-	87,418
Total restricted funds	<u>8,897</u>	<u>(5,999)</u>	<u>2,898</u>	<u>96,315</u>

Restricted funds are solely for the use of capital restoration projects and for church growth.

12 Related party transactions

In addition, £22,990 (2022- £4,834) was received in donations from related parties (Trustees) during the year.

16 Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:

	Unrestricted funds	Restricted income funds	Total funds
	£	£	£
Tangible fixed assets	1,041,381	-	1,041,381
Current assets	128,602	2,898	131,500
Current liabilities	(3,328)	-	(3,328)
Total net assets	<u>1,166,655</u>	<u>2,898</u>	<u>1,169,553</u>

17 Prior period adjustments

1. The prior period adjustment 1 relates to the correction of the church plant restricted fund expenditure incorrectly allocated to the general fund expenditure in prior periods, totalling £87,418.

2. The prior period adjustment 2 relates to a reclassification within general funds between general and capital of £970,177 so that the capital reserve equates to the net book value of tangible fixed assets.

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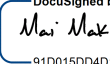
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ALL SAINTS PRESBYTERIAN CHURCH

England & Wales - Charity number 1184509

Accounts

ALL SAINTS PRESBYTERIAN CHURCH

Report and Accounts

for the year to 31 December 2022

Charity registration number
1184509

All Saints Presbyterian Church
Report and accounts
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All Saints Presbyterian Church

Trust information

Trustees	Rev. William Schweitzer (Chairman)	resigned 16 Sept 2022
	Jonathan Winch (Treasurer)	
	Dr Christopher Richards	
	Rev. Benjamin Wontrop (Chairman)	appointed 16 Sept 2022
Charity number	1184509	
Church address	All Saints Presbyterian Church Akenside Hill Newcastle NE1 3UF	
Independent examiner	Kinnair and Company Limited Aston House Redburn Road Newcastle Upon Tyne NE5 1NB	

All Saints Presbyterian Church Trustees' report

Introduction

The Trustees of All Saints Presbyterian Church present their report and accounts for the period ended 31 December 2022. These are prepared in accordance with the governing document, applicable accounting standards and the recommendations of Statement of Recommended Practice: Accounting and Reporting by Charities.

Objectives and principal activity

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world from time to time as the Trustees from time to time see fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

The objectives are fulfilled by:

Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups and fellowship meetings to promote the spiritual good of the church generally and of those in attendance particularly.

Carrying out evangelistic work in the region.

Supporting domestic church planting and world missionary activities through prayer and financial aid.

Giving support outlined in object 2 to those who find themselves in need. The Minister is available to meet with the sick/distressed and their families at all times.

Working closely with a local seminary campus, Westminster Presbyterian Theological Seminary (WPTS), accredited by Greenville Presbyterian Theological Seminary in the United States, to provide theological education with the goal of advancing the Great Commission.

Operating an internship programme, which provides training and practical experience for ministerial candidates.

Public benefit

The Trustees are aware of the Charity Commission guidance on public benefit. In doing so, the Trustees confirm that the charity's activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

All Saints Presbyterian Church

Trustees' report

Achievements and performance

Ministry has continued according to the usual pattern, led by the Minister, elders and other qualified members, as well as visiting ministers. Ministry includes:

- The preaching of two public worship services (including prayer, the reading of God's Word, the preaching of a sermon, and sung praise) every Sunday.
- The administration of the Lord's Supper once per month.
- The administration of baptism to covenant children and new believers.
- The holding of prayer meetings and Bible Study on alternate Wednesdays.
- The holding of homegroups across three venues in Gateshead on the other Wednesdays.
- Pastoral support to the congregation and others as required, and according to a schedule of pastoral visitation
- Practical and financial support, provided through a "Deacon's Fund"
- Weekly evangelism on the streets of Newcastle, and supplemented by special events
- Regular Christianity Explored classes to introduce newcomers to the gospel

We have continued to support our church plants in Sunderland, Hexham and Zurich, and to provide assistance to Presbyterian churches in Hull and Durham , including visits by our staff and financial assistance.

We have substantially invested in the church grounds, opened our building to the public for historic tours, and established partnerships with local organisations such as The Glassworks Gateshead, who make use of our building.

The church continues to serve the young people of the congregation and that of other local churches by:

- The holding of a Young People's (youth ministry) meeting monthly.
- The holding of a Young People's (youth ministry) adventure camp in the summer.

All Saints Presbyterian Church Trustees' report

Financial review

During the period the Charity's total income was £111,614

During the year the Charity's total expenditure £125,517

The total of the Charity's funds at 31 December 2022 was £1,192,269 which comprised an accumulated surplus on the General Fund of £1,024,056, an accumulated surplus on the capital fund of £71,898 and the accumulated surplus on the Restricted Fund of £96,315.

The regular finances of the Charity, to a very large extent, are given by the members of the Church congregation. Much work is done privately without recognition - the hours and value of that time cannot be quantified in advancing the Gospel. (Matthew 5:13-16)

Reserves policy: the Church has received endowment funding from a 501(c)3 Foundation in the United States that will fund certain specified programs, including development of the seminary, a hymnal project and the convening of conferences, to be used over several years, being subject to strict and specific uses as required under the US Internal Revenue Code.

Plans for future periods

- A ministerial assistant will assist with student outreach, including evangelism, and the further development of young people's work.

- As our building becomes better known throughout Tyneside, we are looking to increase its community usage.

Structure, governance and management

The Charitable Incorporated Organisation (CIO) was formed under a constitution dated 19 July 2019.

New Trustees are appointed by existing Trustees.

The Church is a congregation belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery and through the Presbytery, with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The Charity's Trustees in regards to temporal affairs are governed by a charity constitution governed under the laws of England in particular the Charities Act.

The Charity's Trustees have considered and follow publication "A guide to conflicts of interest for Charity Trustees" as a matter of good practice.

All Saints Presbyterian Church Trustees' report

Reference and administrative details

All Saints Presbyterian Church (the CIO, the Charity) is a registered charity (registration number 1184509).

The governing body of the Charity is the board of Trustees, which currently comprises 3 members. The Trustees who acted during the year and up to the date of this report are shown on page 1.

The registered office of the Charity and details of its principal advisors are shown on page 1.

Statement of trustees' responsibilities

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with statutory requirements and with Charity's constitution and rules. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

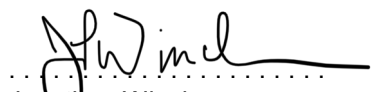
Disclosure of information to the independent examiner

So far as each Trustee at the date of approval of this report is aware:

- there is no relevant information of which the Charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Approval

This report was approved by the Trustees on 26 October 2023 and signed on its behalf by:



Jonathan Winch
Trustee and Treasurer

All Saints Presbyterian Church Independent Examiner's Report

Independent examiner's report to the Trustees of All Saints Presbyterian Church

I report on the accounts of the Charity for the period ended 31 December 2022, which are set out on pages 7 to 16.

Respective responsibilities of the Trust and the examiner

As members of the Charity you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matter have come to my attention.

Basis of this independent examiner's report

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

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mai L C Mak BSc. Hons. FCA
Chartered Accountant

Kinnair and Company Limited
Chartered Accountants
Aston House
Newcastle Upon Tyne

26 October 2023

All Saints Presbyterian Church
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income					
Voluntary income	2	84,878	-	84,878	97,639
Investment income		221	-	221	434
Other income	3	26,515	-	26,515	12,150
Total income		111,614	-	111,614	110,223
Expenditure					
Charitable activities:					
- Staff	4	20,011	5,074	25,085	47,670
- Direct ministry	5	33,256	-	33,256	144,649
- Indirect ministry	6	11,167	204	11,371	34,590
- Property	7	48,042	-	48,042	65,862
- Depreciation		13,040	-	13,040	17,550
Total expenditure		125,516	5,278	130,794	310,321
Net movement in funds		(13,902)	(5,278)	(19,180)	(200,098)
Total funds brought forward		1,109,856	101,593	1,211,449	1,411,547
Total funds carried forward		1,095,954	96,315	1,192,269	1,211,449

The Charity has no recognised gains or losses other than those shown in the Statement of Financial Activities. All of the activities of the Charity are classed as continuing.

All Saints Presbyterian Church
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,043,557	1,055,115
Current assets			
Debtors	10	6,642	6,148
Cash at bank and in hand		144,529	156,502
		<u>151,171</u>	<u>162,650</u>
Creditors: amounts falling due within one year	11	(2,459)	(6,316)
Net current assets		<u>148,712</u>	<u>156,334</u>
Net assets		<u>1,192,269</u>	<u>1,211,449</u>
Funds			
<i>Unrestricted funds:</i>			
- General Fund	12	1,024,056	1,037,958
- Capital Reserve	13	71,898	71,898
		<u>1,095,954</u>	<u>1,109,856</u>
<i>Restricted funds:</i>			
- Restricted income funds	14	96,315	101,593
		<u>96,315</u>	<u>101,593</u>
Total Trust funds		<u>1,192,269</u>	<u>1,211,449</u>

These accounts were approved by the Trustees on
26 October 2023 and signed on its behalf by:

.....
Jonathan Winch
Trustee and Treasurer

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements of the Charity have been prepared under the historical cost convention in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of authorisation of issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in the preparation of the financial statements.

A summary of the principal accounting policies, which have been consistently applied, is set out below.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Collections and donations are recognised when received.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HMRC and the amount receivable can be quantified with reasonable certainty.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is inclusive of irrecoverable Value Added Tax.

Fixed assets

Fixed assets are held at fair value.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2022

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Taxation

The Charity is exempt from Income Tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

The charity operates restricted and unrestricted funds. Restricted funds relate to amounts received which have been specified for a particular use by the donor. All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2022

2 Income: Donations

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Donations	40,625	-	40,625	36,941
Congregation - stewardship	44,253	-	44,253	60,698
	<u>84,878</u>	<u>-</u>	<u>84,878</u>	<u>97,639</u>

3 Income: Other

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Elders fund	26,515	-	26,515	12,150
	<u>26,515</u>	<u>-</u>	<u>26,515</u>	<u>12,150</u>

4 Expenditure: Staff

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Minister stipend and expenses	16,070	720	16,790	39,502
Other wages	3,941	4,354	8,295	8,168
	<u>20,011</u>	<u>5,074</u>	<u>25,085</u>	<u>47,670</u>

No member of staff was paid over £60,000

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2022

5 Expenditure: Direct ministry costs

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Youth ministry	26,281	-	26,281	24,650
Church fellowship	1,640	-	1,640	1407
Deacons Fund	4,000	-	1,250	1250
Hymnal and conference costs	952	-	952	1,636
Support	383	-	383	1,223
Seminary (WPTS) costs	-	-	-	17,556
	<u>33,256</u>	<u>-</u>	<u>30,506</u>	<u>144,649</u>

6 Expenditure: Indirect ministry costs

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Administration	7,048	-	7,048	28,824
Refreshment	411	-	411	456
Telephone and internet	978	-	978	2,680
Accountancy fee	2,640	204	2,844	560
Bank charges and interest	90	-	90	100
	<u>11,167</u>	<u>204</u>	<u>11,371</u>	<u>34,590</u>

7 Expenditure: Property

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Sundry	2,451	-	2,451	-
Facilities: Rent and utilities	32,969	-	32,969	58,199.00
Rates	416	-	416	-
Cleaning	2,855	-	2,855	4030
Insurance	8,389	-	8,389	3633
Profit / (loss) on disposal	962	-	962	-
	<u>48,042</u>	<u>-</u>	<u>48,042</u>	<u>65,862</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2022

8 Staff costs

No member of staff earned £60,000 or more during the year.

No payments were made to the Trustees during the year for reimbursed expenses and wages.

9 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2022	955,542	121,695	1,077,237
Additions	-	16,944	16,944
Disposals	-	(18,900)	(18,900)
At 31 December 2022	<u>955,542</u>	<u>119,739</u>	<u>1,075,281</u>
Depreciation			
At 1 January 2022	-	22,122	22,122
Charge for the year	-	13,040	13,040
On disposals	-	(3,438)	(3,438)
At 31 December 2022	<u>-</u>	<u>31,724</u>	<u>31,724</u>
Net book value			
At 31 December 2022	<u>955,542</u>	<u>88,015</u>	<u>1,043,557</u>
At 31 December 2021	<u>955,542</u>	<u>99,573</u>	<u>1,055,115</u>

10 Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>6,642</u>	<u>6,148</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	190	180
Other taxes and social security costs	469	1,468
Other creditors	-	3,348
Accruals and deferred income	1,800	1,320
	<u>2,459</u>	<u>6,316</u>

12 General fund

	2022 £	2021 £
Net incoming (outgoing) resources	(13,903)	(77,605)
Transfer from Gateshead Presbyterian Church	1,024,919	1,098,013
Net transfers from the capital reserve	13,040	17,550
At 31 December	<u>1,024,056</u>	<u>1,037,958</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2022

13 Capital reserve	2022	2021
	£	£
Transfer from the general fund	84,938	89,448
Net transfers to the general fund	(13,040)	(17,550)
At 31 December	<u>71,898</u>	<u>71,898</u>

The net transfer in the current year is depreciation.

14 Restricted funds	Balance at 31 Dec 2021	Outgoing resources/ transfers	Balance at 31 Dec-22
	£	£	£
Restricted income funds:			
-Hymnal	17,862	(8,965)	8,897
-Church planting	<u>83,731</u>	<u>3,687</u>	<u>87,418</u>
Total restricted funds	<u>101,593</u>	<u>(5,278)</u>	<u>96,315</u>

Restricted funds are solely for the use of capital restoration projects and for church growth.

15 Related party transactions

In addition, £4,834 (2021- £4,180) was received in donations from related parties (Trustees) during the year.

16 Analysis of net assets between funds

Fund balances at 31 December 2022 are represented by:

	Unrestricted funds	Restricted income funds	Total funds
	£	£	£
Tangible fixed assets	956,139	87,418	1,043,557
Current assets	142,274	8,897	151,171
Current liabilities	(2,459)	-	(2,459)
Total net assets	<u>1,095,954</u>	<u>96,315</u>	<u>1,192,269</u>

ALL SAINTS PRESBYTERIAN CHURCH

England & Wales - Charity number 1184509

Accounts

ALL SAINTS PRESBYTERIAN CHURCH

Report and Accounts

for the year to 31 December 2021

Charity registration number
1184509

All Saints Presbyterian Church
Report and accounts
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All Saints Presbyterian Church
Trust information

Trustees	Rev. William Schweitzer (Chairman) Jonathan Winch (Secretary) Dr Christopher Richards (Treasurer) Mr Benjamin Wontrop	resigned 16 Sept 2022 appointed 16 Sept 2022
Charity number	1184509	
Church address	All Saints Presbyterian Church Akenside Hill Newcastle NE1 3UF	
Independent examiner	Kinnair and Company Limited Aston House Redburn Road Newcastle Upon Tyne NE5 1NB	

All Saints Presbyterian Church Trustees' report

Introduction

The Trustees of All Saints Presbyterian Church present their report and accounts for the period ended 31 December 2021. These are prepared in accordance with the governing document, applicable accounting standards and the recommendations of Statement of Recommended Practice: Accounting and Reporting by Charities.

Objectives and principal activity

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world from time to time as the Trustees from time to time see fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

The objectives are fulfilled by:

Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups and fellowship meetings to promote the spiritual good of the church generally and of those in attendance particularly.

Carrying out evangelistic work in the region.

Supporting domestic church planting and world missionary activities through prayer and financial aid. Investigative work remains and continues ongoing for church planting opportunities in close co-operation with partners in the United Kingdom and the United States to establish fully self-propagating, self-governing and self-supporting churches as a continuous ongoing mission in the life of the church. (Matthew 28:19-20)

Giving support outlined in object 2 to those who find themselves in need. The Minister is available to meet with the sick/distressed and their families at all times.

Working closely with a local seminary campus, Westminster Presbyterian Theological Seminary (WPTS), accredited by Greenville Presbyterian Theological Seminary in the United States, to provide theological education with the goal of advancing the Great Commission.

Operating an internship programme, which provides training and practical experience for ministerial candidates.

Public benefit

The Trustees are aware of the Charity Commission guidance on public benefit. In doing so, the Trustees confirm that the charity's activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

All Saints Presbyterian Church Trustees' report

Achievements and performance

Ministry has continued according to the usual pattern, led by the Minister, elders and other qualified members, as well as visiting ministers. Ministry includes:

- The preaching of two public worship services (including prayer, the reading of God's Word, the preaching of a sermon, and sung praise) every Sunday.
- The administration of the Lord's Supper once per month.
- The administration of baptism to covenant children and new believers.
- The holding of prayer meetings and Bible Study on alternate Wednesdays.
- The holding of homegroups across three venues in Gateshead on the other Wednesdays.
- Pastoral support to the congregation and others as required, and according to a schedule of pastoral visitation
- Practical and financial support, provided through a "Deacon's Fund"
- Weekly evangelism on the streets of Newcastle, and supplemented by special events
- Regular Christianity Explored classes to introduce newcomers to the gospel

We have continued to support our church plants in Sunderland, Hexham and Zurich, and to provide assistance to Presbyterian churches in Hull, Durham, Salford and Berlin, including visits by our staff and financial assistance.

We have substantially invested in the church grounds, opened our building to the public for historic tours, and established partnerships with local organisations such as The Sage Gateshead, who make use of our building.

The church continues to serve the young people of the congregation and that of other local churches by:

- The holding of a Young People's (youth ministry) meeting fortnightly.
- The holding of a Young People's (youth ministry) adventure camp in the summer.

All Saints Presbyterian Church Trustees' report

Financial review

During the period the Charity's total income was £110,223.

During the year the Charity's total expenditure £310,321.

The total of the Charity's funds at 31 December 2021 was £1,211,449 which comprised an accumulated surplus on the General Fund of £1,037,958, an accumulated surplus on the capital fund of £71,898 and the accumulated surplus on the Restricted Fund of £101,593.

The regular finances of the Charity, to a very large extent, are given by the members of the Church congregation. Much work is done privately without recognition - the hours and value of that time cannot be quantified in advancing the Gospel. (Matthew 5:13-16)

Reserves policy: the Church has received endowment funding from a 501(c)3 Foundation in the United States that will fund certain specified programs, including development of the seminary, a hymnal project and the convening of conferences, to be used over several years, being subject to strict and specific uses as required under the US Internal Revenue Code.

Plans for future periods

- We have a working group who are tasked with considering improvements to the road, parking and church grounds.

- We are looking to increase the use of the building as a serious music venue, and have invested in a Steinway D Concert piano to that end.

Structure, governance and management

The Charitable Incorporated Organisation (CIO) was formed under a constitution dated 19 July 2019.

New Trustees are appointed by existing Trustees.

The Church is a congregation belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery and through the Presbytery, with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The Charity's Trustees in regards to temporal affairs are governed by a charity constitution governed under the laws of England in particular the Charities Act.

The Charity's Trustees have considered and follow publication "A guide to conflicts of interest for Charity Trustees" as a matter of good practice.

All Saints Presbyterian Church Trustees' report

Reference and administrative details

All Saints Presbyterian Church (the CIO, the Charity) is a registered charity (registration number 1184509).

The governing body of the Charity is the board of Trustees, which currently comprises 3 members. The Trustees who acted during the year and up to the date of this report are shown on page 1.

The registered office of the Charity and details of its principal advisors are shown on page 1.

Statement of trustees' responsibilities

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with statutory requirements and with Charity's constitution and rules. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Disclosure of information to the independent examiner

So far as each Trustee at the date of approval of this report is aware:

- there is no relevant information of which the Charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Approval

This report was approved by the Trustees on 22-Dec-2022 and signed on its behalf by:

DocuSigned by:

16953A434F014B0...
Jonthan Winch
Trustee and Treasurer

All Saints Presbyterian Church Independent Examiner's Report

Independent examiner's report to the Trustees of All Saints Presbyterian Church

I report on the accounts of the Charity for the period ended 31 December 2021, which are set out on pages 7 to 16.

Respective responsibilities of the Trust and the examiner

As members of the Charity you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matter have come to my attention.

Basis of this independent examiner's report

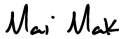
My examination was carried out in accordance with the general directions given by the Charity Commissioner. That examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considering any unusual items or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

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

91D015DD4D1845B...

Mai L C Mak BSc. Hons. FCA
Chartered Accountant

Kinnair and Company Limited
Chartered Accountants
Aston House
Newcastle Upon Tyne
22-Dec-2022
.....

All Saints Presbyterian Church
Statement of Financial Activities
for the year ended 31 December 2021

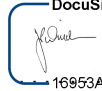
	Notes	Unrestricted funds 2021 £	Restricted income funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income					
Voluntary income	2	97,639	-	97,639	67,922
Investment income		434	-	434	4
Other income	3	12,150	-	12,150	28,200
Total income		110,223	-	110,223	96,126
Expenditure					
Charitable activities:					
- Staff	4	20,771	26,899	47,670	79,062
- Direct ministry	5	144,649	-	144,649	49,286
- Indirect ministry	6	33,105	1,485	34,590	3,886
- Property	7	65,862	-	65,862	7,532
- Depreciation		17,550	-	17,550	4,572
Total expenditure		281,937	28,384	310,321	144,338
Net movement in funds		(171,714)	(28,384)	(200,098)	(48,212)
Total funds brought forward		1,281,570	129,977	1,411,547	1,459,759
Total funds carried forward		1,109,856	101,593	1,211,449	1,411,547

The Charity has no recognised gains or losses other than those shown in the Statement of Financial Activities. All of the activities of the Charity are classed as continuing.

All Saints Presbyterian Church
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,055,115	1,072,786
Current assets			
Debtors	10	6,148	0
Cash at bank and in hand		156,502	340,814
		<u>162,650</u>	<u>340,814</u>
Creditors: amounts falling due within one year	11	(6,316)	(2,053)
Net current assets		<u>156,334</u>	<u>338,761</u>
Net assets		<u>1,211,449</u>	<u>1,411,547</u>
Funds			
<i>Unrestricted funds:</i>			
- General Fund	12	1,037,958	1,072,786
- Capital Reserve	13	71,898	208,784
		<u>1,109,856</u>	<u>1,281,570</u>
<i>Restricted funds:</i>			
- Restricted income funds	14	101,593	129,977
		<u>101,593</u>	<u>129,977</u>
Total Trust funds		<u>1,211,449</u>	<u>1,411,547</u>

These accounts were approved by the Trustees on
~~22-Dec-2022~~ and signed on its behalf by:

DocuSigned by:

 16953A434F014B0:.....
 Jonthan Winch
 Trustee and Treasurer

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements of the Charity have been prepared under the historical cost convention in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of authorisation of issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in the preparation of the financial statements.

A summary of the principal accounting policies, which have been consistently applied, is set out below.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Collections and donations are recognised when received.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HMRC and the amount receivable can be quantified with reasonable certainty.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. All expenditure is inclusive of irrecoverable Value Added Tax.

Fixed assets

Fixed assets are held at fair value.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2021

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Taxation

The Charity is exempt from Income Tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

The charity operates restricted and unrestricted funds. Restricted funds relate to amounts received which have been specified for a particular use by the donor. All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2021

2 Income: Donations

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Donations	36,941	-	36,941	22,158
Congregation - stewardship	60,698	-	60,698	15,821
Seminary	-	-	-	14,001
Church planting	-	-	-	14,230
Building donations	-	-	-	1,712
	<u>97,639</u>	<u>-</u>	<u>97,639</u>	<u>67,922</u>

3 Income: Other

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Elders fund	12,150	-	12,150	28,200
	<u>12,150</u>	<u>-</u>	<u>12,150</u>	<u>28,200</u>

4 Expenditure: Staff

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Minister stipend and expenses	15,350	24,152	39,502	17,647
Internship wages and expenses	-	-	-	26,612
Other wages	5,421	2,747	8,168	34,803
	<u>20,771</u>	<u>26,899</u>	<u>47,670</u>	<u>79,062</u>
Amount allocated to governance costs	-	-	-	-
	<u>20,771</u>	<u>26,899</u>	<u>47,670</u>	<u>79,062</u>

No member of staff was paid over £60,000

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2021

5 Expenditure: Direct ministry costs

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Honoraria, gifts and donations	96,779	-	96,779	23,163
Materials and supplies	-	-	-	2,681
Youth ministry	24,650	-	24,650	32
Church fellowship	1,407	-	1,407	325
Church planting	-	-	-	6,575
Deacons Fund	1,250	-	1,250	-
Hymnal and conference costs	1,636	-	1,636	4,537
Technical	148	-	148	0
Support	1,223	-	1,223	1,550
Seminary (WPTS) costs	17,556	-	17,556	3,601
Seminary (WPTS) library	-	-	-	6,822
	<u>144,649</u>	<u>-</u>	<u>144,649</u>	<u>49,286</u>

6 Expenditure: Indirect ministry costs

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Administration	28,144	680	28,824	-
Advertising	-	-	-	780
Refreshment	456	-	456	-
Telephone and internet	1,875	805	2,680	1,279
Accountancy fee	560	-	560	850
Legal and professional fees	1,970	-	1,970	923
Bank charges and interest	100	-	100	54
	<u>33,105</u>	<u>1,485</u>	<u>34,590</u>	<u>3,886</u>

7 Expenditure: Property

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Facilities: Rent and utilities	58,199	-	58,199	6,980
Cleaning	4,030	-	4,030	552
- Insurance	3,633	-	3,633	-
	<u>65,862</u>	<u>-</u>	<u>65,862</u>	<u>7,532</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2021

8 Staff costs

No member of staff earned £60,000 or more during the year.

No payments were made to the Trustees during the year for reimbursed expenses and wages.

9 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2021	955,542	121,816	1,077,358
Disposals	-	(121)	(121)
At 31 December 2021	<u>955,542</u>	<u>121,695</u>	<u>1,077,237</u>
Depreciation			
At 1 January 2021	-	4,572	4,572
Charge for the year	-	17,569	17,569
On disposals	-	(19)	(19)
At 31 December 2021	<u>-</u>	<u>22,122</u>	<u>22,122</u>
Net book value			
At 31 December 2021	<u>955,542</u>	<u>99,573</u>	<u>1,055,115</u>
At 31 December 2020	<u>955,542</u>	<u>117,244</u>	<u>1,072,786</u>

10 Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>6,148</u>	<u>-</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	180	-
Other taxes and social security costs	1,468	-
Other creditors	3,348	253
Accruals and deferred income	1,320	1,800
	<u>6,316</u>	<u>2,053</u>

12 General fund

	2021 £	2020 £
Net incoming (outgoing) resources	(77,605)	-
Transfer from Gateshead Presbyterian Church	1,098,013	1,077,358
Net transfers from the capital reserve	17,550	(4,572)
At 31 December	<u>1,037,958</u>	<u>1,072,786</u>

All Saints Presbyterian Church
Notes to the Accounts
for the year ended 31 December 2021

13 Capital reserve	2021	2020
	£	£
Transfer from the general fund	89,448	186,445
Net transfers to the general fund	(17,550)	22,339
At 31 December	<u>71,898</u>	<u>208,784</u>

The net transfer in the current year is depreciation.

14 Restricted funds	Balance at 31 Dec 2020	Outgoing resources/ transfers	Balance at 31 Dec-21
	£	£	£
Restricted income funds:			
-Seminary	33,141	(33,141)	-
-Hymnal	19,258	(1,396)	17,862
-Church planting	<u>77,578</u>	<u>6,153</u>	<u>83,731</u>
Total restricted funds	<u>129,977</u>	<u>(28,384)</u>	<u>101,593</u>

Restricted funds are solely for the use of capital restoration projects and for church growth.

15 Related party transactions

In addition, £4,180 was received in donations from related parties (Trustees) during the year.

16 Analysis of net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds	Restricted income funds	Total funds
	£	£	£
Tangible fixed assets	971,384	83,731	1,055,115
Current assets	144,788	17,862	162,650
Current liabilities	(6,316)	-	(6,316)
Total net assets	<u>1,109,856</u>	<u>101,593</u>	<u>1,211,449</u>

ALL SAINTS PRESBYTERIAN CHURCH

England & Wales - Charity number 1184509

Accounts

ALL SAINTS PRESBYTERIAN CHURCH

Report and Accounts

31 December 2020

Charity registration number
1184509

All Saints Presbyterian Church
Report and accounts
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All Saints Presbyterian Church
Trust Information

Trustees Rev. William Schweitzer (Chairman)
 Jonathan Winch (Secretary)
 Dr Christopher Richards (Treasurer)

Charity number 1184509

Church address Alderman Fenwick's House
 98-100 Pilgrim Street
 Newcastle
 NE1 6SX

Independent examiner Kinnair and Company Limited
 Aston House
 Redburn Road
 Newcastle Upon Tyne
 NE5 1NB

All Saints Presbyterian Church Trustees' report

Introduction

The Trustees of All Saints Presbyterian Church present their report and accounts for the period ended 31 December 2020. These are prepared in accordance with the governing document, applicable accounting standards and the recommendations of Statement of Recommended Practice: Accounting and Reporting by Charities.

Objectives and principal activity

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world from time to time as the Trustees from time to time see fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

The objectives are fulfilled by:

Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups and fellowship meetings to promote the spiritual good of the church generally and of those in attendance particularly.

Supporting domestic church planting and world missionary activities through prayer and financial aid. Investigative work remains and continues ongoing for church planting opportunities in close co-operation with partners in the United Kingdom and the United States to establish fully self-propagating, self-governing and self-supporting churches as a continuous ongoing mission in the life of the church. Matthew 28:19-20.

Giving support outlined in object 2 to those who find themselves in need. The Minister is available to meet with the sick/distressed and their families at all times.

Operating a satellite seminary campus in Newcastle (now named Westminster Presbyterian Theological Seminary (WPTS)), in close co-operation with Greenville Presbyterian Theological Seminary in the United States, to provide theological education with the goal of advancing the Great Commission. Academic control, including the awarding of degrees and maintenance of student transcripts and records, rest fully with the Greenside Presbyterian Theological Seminary. This seminary will become a separate legal entity in January

Operating an internship programme, which provides training and practical experience for the practical demands of ministry.

Public benefit

The Trustees are aware of the Charity Commission guidance on public benefit. In doing so, the Trustees confirm that the charity's activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

All Saints Presbyterian Church

Trustees' report

Achievements and performance

The charity lay dormant until 8th October when we transferred the assets and lease from Gateshead Presbyterian Church (registered charity number 1135910, which is a "charitable trust") to All Saints Presbyterian Church. Church meetings have continued according to the usual pattern, led by the Minister, the Minister for Pastoral Care, ministerial assistants (interns), Elders and other qualified members, as well as visiting ministers. These have included:

- The preaching of two public worship services (including prayer, the reading of God's Word, the preaching of a sermon, and sung praise) every Sunday.
- The administration of the Lord's Supper once per month.
- The administration of baptism to covenant children and new believers.
- The holding of prayer meetings and Bible Study every Wednesday.

The Elders and Ministers continue to provide pastoral support to the congregation and others. A timetable of pastoral visiting continues. Practical support is provided through the Deacon's Fund.

During the winter of 2020 four full-time students have attended Westminster Presbyterian Theological Seminary (in conjunction with Greenville Theological Presbyterian Seminary), which is a project of the church. The seminary provides a wide range of theological modules, with teaching provided both at a distance by electronic means and through lecture series and study oversight provided by faculty and visiting ministers.

At the end of 2020 three ministers in training have been employed as interns (ministerial assistants) by the church. They continue to receive a wide range of teaching, preaching and pastoral responsibilities, overseen by the Minister and Elders.

Church planting work continues. In January our recent graduate of the seminary planted a church in Zurich, Switzerland. We have continued to support church planting work especially in Sunderland, Hexham, Manchester and Berlin through visits by our staff and financial assistance.

The church continues to serve the young people of the congregation and that of other local churches by:

- The holding of a Young People's (youth ministry) meeting fortnightly.
- The holding of a Young People's (youth ministry) adventure camp in the summer.

All Saints Presbyterian Church Trustees' report

Financial review

During the period the Charity's total income was £96,126.

During the year the Charity's total expenditure £144,338.

The total of the Charity's funds at 31 December 2020 was £1,411,547 which comprised an accumulated surplus on the General Fund of £208,784, an accumulated surplus on the capital fund of £1,072,786 and the accumulated surplus on the Restricted Fund of £129,977.

The regular finances of the Charity, to a very large extent, are given by the members of the Church congregation. Much work is done privately without recognition - the hours and value of that time cannot be quantified in advancing the Gospel. Matthew 5:13-16

Reserves policy: the Church has received endowment funding from a 501(c)3 Foundation in the United States that will fund certain specified programs, including development of the seminary, a hymnal project and the convening of conferences, to be used over several years, being subject to strict and specific uses as required under the US Internal Revenue Code.

Plans for future periods

- We intend to continue the renovation of our new building. This will include improvements to the road, parking and church grounds.

- Westminster Presbyterian Theological Seminary will be constituted as a separate CIO.

Structure, governance and management

The Charitable Incorporated Organisation (CIO) was formed under a constitution dated 19 July 2019.

New Trustees are appointed by existing Trustees.

The Church is a congregation belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery and through the Presbytery, with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The Charity's Trustees in regards to temporal affairs is/are governed by a charity constitution governed under the laws of England in particular the Charities Act.

The Charity's Trustees have considered and follow publication "A guide to conflicts of interest for Charity Trustees" as a matter of good practice.

All Saints Presbyterian Church Trustees' report

Reference and administrative details

All Saints Presbyterian Church (the CIO, the Charity) is a registered charity (registration number 1184509).

The governing body of the Charity is the board of Trustees, which currently comprises 3 members. The Trustees who acted during the year and up to the date of this report are shown on page 1.

The registered office of the Charity and details of its principle advisors are shown on page 1.

Statement of trustees' responsibilities

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with statutory requirements and with Charity's constitution and rules. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

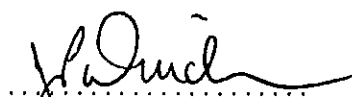
Disclosure of information to the independent examiner

So far as each Trustee at the date of approval of this report is aware:

- there is no relevant information of which the Charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

Approval

This report was approved by the Trustees on 5 Nov '21 and signed on its behalf by:



Jonathan Winch
Trustee and Treasurer

**All Saints Presbyterian Church
Independent Examiner's Report**

Independent examiner's report to the Trustees of All Saints Presbyterian Church

I report on the accounts of the Charity for the period ended 31 December 2020, which are set out on pages 7 to 15.

Respective responsibilities of the Trust and the examiner

As members of the Charity you are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of this independent examiner's report

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

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mai L C Mak BSc. Hons. FCA
Chartered Accountant

Kinnair and Company Limited
Chartered Accountants
Aston House
Newcastle Upon Tyne

18/11/2021

All Saints Presbyterian Church
Statement of Financial Activities
for the period from 19 July 2019 to 31 December 2020

	Notes	Unrestricted funds £	Restricted income funds £	Total funds 2020 £
Income				
Voluntary income	2	39,691	28,231	67,922
Investment income		1	3	4
Other income		28,200	-	28,200
Total Income		<u>67,892</u>	<u>28,234</u>	<u>96,126</u>
Expenditure				
Charitable activities:				
- Staff	3	9,534	69,528	79,062
- Direct ministry	4	27,751	21,535	49,286
- Indirect ministry	5	2,935	951	3,886
- Property	6	5,333	2,199	7,532
- Depreciation		4,572	-	4,572
Total expenditure		<u>50,125</u>	<u>94,213</u>	<u>144,338</u>
Net movement in funds		17,767	(65,979)	(48,212)
Funds transferred from Gateshead Presbyterian Church		1,263,803	195,956	1,459,759
Total funds carried forward		<u>1,281,570</u>	<u>129,977</u>	<u>1,411,547</u>

The Charity has no recognised gains or losses other than those shown in the Statement of Financial Activities. All of the activities of the Charity are classed as continuing.

**All Saints Presbyterian Church
Balance Sheet
as at 31 December 2020**

	Notes	2020 £
Fixed assets		
Tangible assets	8	1,072,786
Current assets		
Cash at bank and in hand		340,814
Creditors: amounts falling due within one year	9	(2,053)
Net current assets		<u>338,761</u>
Total assets less current liabilities		<u>1,411,547</u>
Net assets		<u>1,411,547</u>
Funds		
<i>Unrestricted funds:</i>		
- General Fund	10	208,784
- Capital Reserve	11	1,072,786
		<u>1,281,570</u>
<i>Restricted funds:</i>		
- Restricted income funds	12	129,977
		<u>129,977</u>
Total Trust funds		<u>1,411,547</u>

These accounts were approved by the Trustees on 5 Nov '21 and signed on its behalf by:


.....
Jonathan Winch
Trustee and Treasurer

**All Saints Presbyterian Church
Cash Flow Statement
for the period ended 31 December 2020**

	Notes	2020 £
Cashflows from operating activities		
Net cash Inflow from operating activities	15	340,818
Cashflows from Investing activities	16	(4)
Change in cash and cash equivalents in the reporting period		340,814
Cash and cash equivalents at 19 July 2019		-
Cash and cash equivalents at 31 December 2020		340,814

All Saints Presbyterian Church
Notes to the Accounts
for the period from 19 July 2019 to 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements of the Charity have been prepared under the historical cost convention in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

Going concern

The Trustees assess whether the use of going concern is appropriate ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of authorisation of issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in the preparation of the financial statements.

A summary of the principal accounting policies, which have been consistently applied, is set out below.

Income

Voluntary income is recognised in the financial statements when it is received, or on an accruals basis where it can be assured with reasonable certainty and is receivable by the balance sheet date. Income tax recoverable on voluntary donations is recognised in the financial statements when it is receivable from HM Revenue and Customs.

All other incoming resources are included in the statement of financial activities on a cash received basis or on an accruals basis where they are assured with reasonable certainty and receivable by the balance sheet date.

Expenditure

Expenditure is charged on an accruals basis, inclusive of irrecoverable Value Added Tax.

The cost of charitable activities is analysed between the staff costs, the cost of providing ministry, and costs relating to the charity's property.

Fixed assets

Fixed assets are held at fair value.

Taxation

The Charity is exempt from Income Tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

The charity operates restricted and unrestricted funds. Restricted funds relate to amounts received which have been specified for a particular use by the donor. All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

All Saints Presbyterian Church
Notes to the Accounts
for the period from 19 July 2019 to 31 December 2020

2 Income: Donations

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Donations	22,158	-	22,158
Congregation - stewardship	15,821	-	15,821
Seminary	-	14,001	14,001
Church planting	-	14,230	14,230
Building donations	1,712	-	1,712
	<u>39,691</u>	<u>28,231</u>	<u>67,922</u>

3 Expenditure: Staff

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Minister stipend and expenses	3,837	13,810	17,647
Internship wages and expenses	-	26,612	26,612
Other wages	5,697	29,106	34,803
	<u>9,534</u>	<u>69,528</u>	<u>79,062</u>

No member of staff was paid over £60,000

All Saints Presbyterian Church
Notes to the Accounts
for the period from 19 July 2019 to 31 December 2020

4 Expenditure: Direct ministry costs

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Honoraria, gifts and donations	23,163	-	23,163
Materials and supplies	2,681	-	2,681
Youth ministry	32	-	32
Church fellowship	325	-	325
Church planting	-	6,575	6,575
Deacons Fund	1,550	-	-
Hymnal and conference costs	-	4,537	4,537
Seminary (WPTS) costs	-	3,601	3,601
Seminary (WPTS) library	-	6,822	6,822
	<u>27,751</u>	<u>21,535</u>	<u>47,736</u>

5 Expenditure: Indirect ministry costs

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Advertising	780	-	780
Telephone and internet	753	526	1,279
Accountancy fee	425	425	850
Legal and professional fees	923	-	923
Bank charges and interest	54	-	54
	<u>2,935</u>	<u>951</u>	<u>3,886</u>

6 Expenditure: Property

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Facilities: Rent and utilities	4,781	2,199	6,980
Cleaning	552	-	552
	<u>5,333</u>	<u>2,199</u>	<u>7,532</u>

All Saints Presbyterian Church
Notes to the Accounts
for the period from 19 July 2019 to 31 December 2020

7 Staff costs

No member of staff earned £60,000 or more during the year.

Payments totalling £15090 were made to the Trustees during the year for reimbursed expenses and wages.

8 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
Additions	955,542	121,816	1,077,358
At 31 December 2020	<u>955,542</u>	<u>121,816</u>	<u>1,077,358</u>
Depreciation			
Charge for the year	-	4,572	4,572
At 31 December 2020	<u>-</u>	<u>4,572</u>	<u>4,572</u>
Net book value			
At 31 December 2020	<u>955,542</u>	<u>117,244</u>	<u>1,072,786</u>

9 Creditors: amounts falling due within one year

	2020 £
Pension creditor	253
Accruals and deferred income	<u>1,800</u>
	<u>2,053</u>

10 General fund

	2020 £
Net incoming (outgoing) resources	17,767
Transfer from Gateshead Presbyterian Church	1,263,803
Transfer of capital items from general fund	(1,077,358)
Net transfers to the capital reserve	<u>4,572</u>
At 31 December	<u>208,784</u>

All Saints Presbyterian Church
Notes to the Accounts
for the period from 19 July 2019 to 31 December 2020

11 Capital reserve	2020
	£
Transfer from the general fund	1,077,358
Net transfers from the general fund	<u>(4,572)</u>
At 31 December	<u>1,072,786</u>

12 Restricted funds	Incoming resources	Transferred from Gateshead Presbyterian Church	Outgoing resources/transfers	Balance at 31 Dec-20
	£	£	£	£
Restricted income funds:				
-Seminary	14,002	88,431	(69,292)	33,141
-Hymnal	1	23,794	(4,537)	19,258
-Church planting	14,231	83,731	(20,384)	77,578
Total restricted funds	<u>28,234</u>	<u>195,956</u>	<u>(94,213)</u>	<u>129,977</u>

13 Related party transactions

In addition, £1,000 was received in donations from related parties (Trustees) during the year.

14 Analysis of net assets between funds

Fund balances at 31 December 2020 are represented by:

	Unrestricted funds	Restricted income funds	Total funds
	£	£	£
Tangible fixed assets	1,072,786	-	1,072,786
Current assets	93,185	247,629	340,814
Current liabilities	(900)	(1,153)	(2,053)
Total net assets	<u>1,165,071</u>	<u>246,476</u>	<u>1,411,547</u>

All Saints Presbyterian Church
Notes to the Accounts
for the period from 19 July 2019 to 31 December 2020

15 Reconciliation of net Income/(expenditure) to net cash flow from operating activities	2020
	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(48,212)
Funds transferred from Gateshead Presbyterian Church.	382,401
Depreciation charges and loss on disposal of assets	4,572
Interest receivable	4
(Decrease) / increase in creditors	2,053
Net cash (used In) / provided by operating activities	<u>340,818</u>
 16 Cashflows from Investing activities	 2020
	£
Interest received	(4)
	<u>(4)</u>