

YAPTON FREE CHURCH

England & Wales · Charity number 1184673

Details

Status Registered

Legal form CIO

Registered 2019-07-30

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

Contact

Address Yapton Free Church
Main Road
Yapton
Arundel
West Sussex
BN18 0EA

Phone 07712661506

Email admin@yaptonfreechurch.net

Website www.yaptonfreechurch.net

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN YAPTON, WEST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID YAPTON, WEST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (C) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID YAPTON, WEST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Advance the Christian faith in Yapton and in all the world
Relieve persons in conditions of need or hardship, the aged and those suffering from sickness, and the distress caused thereby
Promote and fulfill such other charitable purposes beneficial to the community of Yapton and worldwide

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** LOCAL
- France
- Mongolia
- Nepal
- Netherlands
- South Africa
- Spain
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£173,829	£156,502	-	-
2024-03-31	£135,942	£125,885	-	-
2023-03-31	£130,677	£138,857	-	-
2022-03-31	£144,486	£133,732	-	-
2021-03-31	£150,444	£199,442	-	-

Trustees

Name	Role	Appointed
GERALD STUART JOHN SERCOMBE	Chair	2019-05-21
Nigel Hodson		2019-05-21
Reginald William Freeman Hawks		2023-07-31

YAPTON FREE CHURCH

England & Wales - Charity number 1184673

Accounts

Charity registration number 1184673 (England and Wales)

Company registration number CE018369

YAPTON FREE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

YAPTON FREE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Sercombe Mr N Hodson Mr R Hawks
Charity number (England and Wales)	1184673
Company number	CE018369
Registered office	Walberton Farm Yapton Lane Walberton Arundel West Sussex England BN18 0AS
Independent examiner	Oliver Read FCCA ACA James Todd and Co Limited Drayton House Drayton Lane Chichester West Sussex England PO20 2EW

YAPTON FREE CHURCH

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YAPTON FREE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Yapton Free Church CIC is governed by the constitution adopted on 30 July 2019. Its objectives are:

- advance the Christian faith in Yapton and in all the world;
- relieve persons in conditions of need or hardship, the aged and those suffering from sickness, and the distress caused thereby; and
- promote and fulfil such other charitable purposes beneficial to the community of Yapton, and worldwide.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Review of public benefit

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

The trustees strongly believe that the holding of services of worship of God and the Lord Jesus Christ, preaching and expounding the Word of God, the Bible, holding classes for the instruction of adults and children in the Word of God, and providing any other activities which will promote the Word of God and lead people to faith in the Lord Jesus Christ as their Saviour is for public benefit.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond, which is demonstrated by our wide range of activities and clubs, and welfare programmes.

Achievements and performance

Sunday Meetings

This year again our weekly Sunday meetings have been well attended, either in Yapton Village Hall or a marquee at the Riverwood in Walberton. Vibrant worship, great preaching from YFC members or regular visiting speakers contribute to a lively, friendly church atmosphere.

Each Sunday, there is kids club for the children and every second week a special meeting for the teenagers, following our joined worship time.

Holiday Club

The last week of July the big tent arrived at the Village Green in Yapton for holiday club. It was the 30th year. Fun, games, music, Bible stories, gunge tanks, quizzes etc. for over 120 children every day. Teenagers and adults worked together to create an unforgettable time for the children. A senior citizens tea, youth activities, family-friendly film evening and Sunday services were also part of this annual event.

YAPTON FREE CHURCH

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FOR THE YEAR ENDED 31 MARCH 2025

Alpha

At the beginning of April, we began our second Alpha-course of the calendar year, which ran until July. Each year we run three Alpha courses; one in spring, one in Summer and one in Autumn.

Conference

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Trips

In September Hugo and Hanneke van Driel returned to Mongolia with a small team. Hanneke lived there for over twelve years as a missionary. It was great to see the work continue under the leadership of mainly Mongolians. We were able to reconnect with the different projects in Ulan Bator and Khenti and speak in several church meetings.

In October, several members of the YFC leadership team travelled to Bansko in Bulgaria for a CTF (Catch the Fire) conference. It was beneficial for our leadership team to meet other senior leaders from CTF. Some of our team then attended a large Bulgarian charismatic conference in Plovdiv. All really good new connections.

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Since 1991 we've been leading lively assemblies in primary schools in the area. It began with Yapton COE primary school in 1991. We now visit 15 local schools on a monthly basis.

The YFC youth club continues to be very popular among the teenagers in the village. Every Friday evening from 7.30pm till 9.30pm the OCB is a hub of activity, with pool tables, craft, table tennis, baking, board games etc. During the evening the youth congregate for 10 minutes to listen to a brief talk by one of the leaders or a visiting speaker. A time to reflect.

Every Wednesday afternoon, YFC runs a football club on the Village Green. There are a regular 8-10 boys and sometimes girls, who come to enjoy a good run-around with some adult supervision.

Parents and toddlers

Every Wednesday morning the OCB is full of mums (and some dads) and their toddler for the parent and toddler group. It's a great meeting place for new parents. There is toddler craft, there are toys, snacks and music and a happy, friendly team of helpers from YFC that create a homely environment.

Prayer meetings and home groups

We have prayer meetings on Tuesday, Wednesday and Thursday morning and a Prayer and Praise evening every second Tuesday evening. Church members are also able to join home groups where they participate in Bible study, fellowship and worship and receive pastoral care.

Coffee-Connect

In 2023 we started Coffee-Connect, a group for over 65's, that meets every Tuesday morning from 10 - 12. Church members and local people from the village attend, playing board games, completing puzzles and enjoying a good chat over a tea or coffee.

Financial review

Reserves policy

It is the policy of the Yapton Free Church to maintain unrestricted funds, which are free reserves of the charity, at a level which provides sufficient funds to cover three months management, administration and support costs, and which also enable the Church to provide support to those in need, including missionary societies and organisations as and when such need arises. The reduction of income, reflective of the current economic climate, has meant that the level of reserves are below what the Trustees would prefer at present and the situation is being kept under regular review. The budget for 2024/25 includes a contribution to a general reserve fund of £1,000 each calendar month.

YAPTON FREE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, and issues raised at our regular meetings, so that necessary steps can be taken on a timely basis to lessen these risks.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Sercombe


Mr N Hodson

Mr R Hawks

Recruitment and appointment of trustees

Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising during the year as a result of resignation or death of an existing trustee.

The trustees' report was approved by the Board of Trustees.



Mr G Sercombe

Trustee

Date: 26/1/26

YAPTON FREE CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YAPTON FREE CHURCH

I report to the trustees on my examination of the financial statements of Yapton Free Church (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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

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

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



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 03 / 02 / 2026

YAPTON FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	155,235	18,481	173,716	121,448	14,471	135,919
Investments	4	82	31	113	14	9	23
Total income		<u>155,317</u>	<u>18,512</u>	<u>173,829</u>	<u>121,462</u>	<u>14,480</u>	<u>135,942</u>
Expenditure on:							
Charitable activities	5	136,342	20,160	156,502	112,545	13,340	125,885
Total expenditure		<u>136,342</u>	<u>20,160</u>	<u>156,502</u>	<u>112,545</u>	<u>13,340</u>	<u>125,885</u>
Net income/(expenditure)		18,975	(1,648)	17,327	8,917	1,140	10,057
Transfers between funds		(1,200)	1,200	-	(901)	901	-
Net movement in funds	7	<u>17,775</u>	<u>(448)</u>	<u>17,327</u>	<u>8,016</u>	<u>2,041</u>	<u>10,057</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		24,960	11,154	36,114	16,944	9,113	26,057
Fund balances at 31 March 2025		<u>42,735</u>	<u>10,706</u>	<u>53,441</u>	<u>24,960</u>	<u>11,154</u>	<u>36,114</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YAPTON FREE CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		6,146		7,500
Current assets					
Debtors	12	12,145		22,789	
Cash at bank and in hand		42,761		19,009	
		<u>54,906</u>		<u>41,798</u>	
Creditors: amounts falling due within one year	13	<u>(7,611)</u>		<u>(13,184)</u>	
Net current assets			47,295		28,614
Total assets less current liabilities			<u>53,441</u>		<u>36,114</u>
The funds of the charity					
Restricted income funds	15		10,706		11,154
Unrestricted funds	16		42,735		24,960
			<u>53,441</u>		<u>36,114</u>

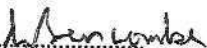
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26/1/26



Mr G Sercombe

Trustee

Company registration number CE018369 (England and Wales)

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	136,408	15,887	152,295
Other	18,827	2,594	21,421
	<u>155,235</u>	<u>18,481</u>	<u>173,716</u>

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	100,838	12,608	113,446
Other	20,610	1,863	22,473
	<u>121,448</u>	<u>14,471</u>	<u>135,919</u>

Other

Includes total Gift Aid reclaimed of £21,421 (2024 - £22,055).

4 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	82	31	113	14	9	23
	<u>82</u>	<u>31</u>	<u>113</u>	<u>14</u>	<u>9</u>	<u>23</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Gifts	33,348	18,435
Salaries and national insurance	37,858	32,620
Youth and childrens' work	4,787	5,272
Miscellaneous costs	30	140
	<u>76,023</u>	<u>56,467</u>
Share of support and governance costs (see note 6)		
Support	75,544	64,243
Governance	4,935	5,175
	<u>156,502</u>	<u>125,885</u>
Analysis by fund		
Unrestricted funds - general	136,342	112,545
Restricted funds	20,160	13,340
	<u>156,502</u>	<u>125,885</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Furniture and equipment £	Property £	Total £
Cost			
At 1 April 2024	18,075	2,191	20,266
Additions	225	-	225
At 31 March 2025	<u>18,300</u>	<u>2,191</u>	<u>20,491</u>
Depreciation and impairment			
At 1 April 2024	12,730	36	12,766
Depreciation charged in the year	1,360	219	1,579
At 31 March 2025	<u>14,090</u>	<u>255</u>	<u>14,345</u>
Carrying amount			
At 31 March 2025	<u>4,210</u>	<u>1,936</u>	<u>6,146</u>
At 31 March 2024	<u>5,345</u>	<u>2,155</u>	<u>7,500</u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	11,811	22,473
Prepayments and accrued income	334	316
	<u>12,145</u>	<u>22,789</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,655	3,251
Trade creditors	136	-
Other creditors	442	7,395
Accruals and deferred income	3,378	2,538
	<u>7,611</u>	<u>13,184</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,512	2,182

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Voke's fund	4,295	12,603	(13,030)	1,200	5,068
Nepal fund	1,687	3,164	(2,830)	-	2,021
SFH Africa fund	4,980	2,434	(4,300)	-	3,114
Mongolia fund	192	311	-	-	503
	<u>11,154</u>	<u>18,512</u>	<u>(20,160)</u>	<u>1,200</u>	<u>10,706</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Voke's fund	1,746	9,639	(8,290)	1,200	4,295
Nepal fund	8	1,679	-	-	1,687
SFH Africa fund	7,359	2,385	(4,465)	(299)	4,980
Mongolia fund	-	777	(585)	-	192
	<u>9,113</u>	<u>14,480</u>	<u>(13,340)</u>	<u>901</u>	<u>11,154</u>

Voke's fund

Specific giving towards the work in France of S Voke and C Voke.

Nepal fund

Specific giving towards overseas Christian mission work in Nepal.

SFH Africa fund

Specific giving towards overseas Christian mission work in South Africa.

Mongolia fund

Specific giving towards overseas Christian mission work in Mongolia.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	24,960	155,317	(136,342)	(1,200)	42,735
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	16,944	121,462	(112,545)	(901)	24,960

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	6,146	-	6,146
Current assets/(liabilities)	36,589	10,706	47,295
	42,735	10,706	53,441
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	7,500	-	7,500
Current assets/(liabilities)	17,460	11,154	28,614
	24,960	11,154	36,114

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), aside from that mentioned in note 8 concerning remuneration of Trustees.

Title	Yapton Free Church - Independent Examination for Signature
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YAPTON FREE CHURCH

England & Wales - Charity number 1184673

Accounts

Charity registration number 1184673

YAPTON FREE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

YAPTON FREE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Sercombe N Hodson R Hawks	(Appointed 31 July 2023)
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Charity number	1184673
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Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex England PO20 2EW
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FOR THE YEAR ENDED 31 MARCH 2024

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Every Wednesday afternoon, YFC runs a football club on the Village Green. There are a regular 8-10 boys and sometimes girls, who come to enjoy a good run-around with some adult supervision.

Parents and toddlers

Every Wednesday morning the OCB is full of mums (and some dads) and their toddler for the parent and toddler group. It's a great meeting place for new parents. There is toddler craft, there are toys, snacks and music and a happy, friendly team of helpers from YFC that create a homely environment.

Prayer meetings and home groups

We have prayer meetings on Tuesday, Wednesday and Thursday morning and a Prayer and Praise evening every second Tuesday evening. Church members are also able to join home groups where they participate in Bible study, fellowship and worship and receive pastoral care.

Coffee-Connect

In 2023 we started Coffee-Connect, a group for over 65's, that meets every Tuesday morning from 10 - 12. Church members and local people from the village attend, playing board games, completing puzzles and enjoying a good chat over a tea or coffee.

Financial review

Reserves policy

It is the policy of the Yapton Free Church to maintain unrestricted funds, which are free reserves of the charity, at a level which provides sufficient funds to cover three months management, administration and support costs, and which also enable the Church to provide support to those in need, including missionary societies and organisations as and when such need arises. The reduction of income, reflective of the current economic climate, has meant that the level of reserves are below what the Trustees would prefer at present and the situation is being kept under regular review. The budget for 2024/25 includes a contribution to a general reserve fund of £1,000 each calendar month.

YAPTON FREE CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, and issues raised at our regular meetings, so that necessary steps can be taken on a timely basis to lessen these risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

H Van Driel (Resigned 31 July 2023)

G Sercombe

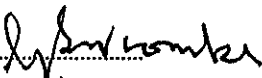
N Hodson

R Hawks (Appointed 31 July 2023)

Recruitment and appointment of trustees

Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising during the year as a result of resignation or death of an existing trustee.

The trustees' report was approved by the Board of Trustees.

.....
G Sercombe

Trustee

Date:1/8/24

YAPTON FREE CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YAPTON FREE CHURCH

I report to the trustees on my examination of the financial statements of Yapton Free Church (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 05/08/24

YAPTON FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	121,448	14,471	135,919	111,774	18,894	130,668
Investments	4	14	9	23	8	1	9
Total income		121,462	14,480	135,942	111,782	18,895	130,677
Expenditure on:							
Charitable activities	5	112,545	13,340	125,885	118,032	20,825	138,857
Total expenditure		112,545	13,340	125,885	118,032	20,825	138,857
Net income/(expenditure)		8,917	1,140	10,057	(6,250)	(1,930)	(8,180)
Transfers between funds		(901)	901	-	-	-	-
Net movement in funds	7	8,016	2,041	10,057	(6,250)	(1,930)	(8,180)
Reconciliation of funds:							
Fund balances at 1 April 2023		16,944	9,113	26,057	23,194	11,043	34,237
Fund balances at 31 March 2024		24,960	11,154	36,114	16,944	9,113	26,057

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YAPTON FREE CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		7,500		7,127
Current assets					
Debtors	12	22,789		8,833	
Cash at bank and in hand		19,009		17,541	
		41,798		26,374	
Creditors: amounts falling due within one year	13	(13,184)		(7,444)	
Net current assets			28,614		18,930
Total assets less current liabilities			36,114		26,057
Net assets excluding pension liability			36,114		26,057
			=====		=====
The funds of the charity					
Restricted income funds	15		11,154		9,113
Unrestricted funds			24,960		16,944
			36,114		26,057
			=====		=====

The financial statements were approved by the trustees on

11/8/24



G Sercombe
Trustee

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Yapton Free Church is a charity registered with the Charity Commission of England and Wales, number 1184673. The Charity is governed by a Trust Deed dated 27 November 1999 as detailed in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on an as received basis. All the voluntary income is received from the members of the church and other well-wishers and is given for the general work of the charity. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received. Investment income is recognised on a receivable basis.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs, depreciation and support costs are allocated on a basis relating to the use of resources.

Gifts are included when approved by the Trustees.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	25% reducing balance
Property	10 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the Charity's policy not to capitalise expenditure under £100 in value and this is instead recognised in the statement of financial activities during the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The Charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	100,838	12,608	113,446	96,096	16,207	112,303
Other	20,610	1,863	22,473	15,678	2,687	18,365
	<u>121,448</u>	<u>14,471</u>	<u>135,919</u>	<u>111,774</u>	<u>18,894</u>	<u>130,668</u>

Other

Includes total Gift Aid reclaimed of £22,055 (2023 - £18,365).

4 Investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	14	9	23	8	1	9
	<u>14</u>	<u>9</u>	<u>23</u>	<u>8</u>	<u>1</u>	<u>9</u>

5 Charitable activities

	2024 £	2023 £
Gifts	18,435	34,268
Salaries and national insurance	32,620	28,525
Youth and childrens' work	5,272	4,881
Miscellaneous costs	140	530
	<u>56,467</u>	<u>68,204</u>
Share of support costs (see note 6)	64,243	68,254
Share of governance costs (see note 6)	5,175	2,399
	<u>125,885</u>	<u>138,857</u>
Analysis by fund		
Unrestricted funds	112,545	118,032
Restricted funds	13,340	20,825
	<u>125,885</u>	<u>138,857</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6	Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
		£	£	£	£	£	£
	Staff costs	39,736	-	39,736	45,397	-	45,397
	Depreciation	1,818	-	1,818	1,328	-	1,328
	Speakers' gifts	3,600	-	3,600	2,115	-	2,115
	Hall hire	3,320	-	3,320	3,271	-	3,271
	Telephone and office costs	617	-	617	1,172	-	1,172
	Insurance	1,376	-	1,376	1,189	-	1,189
	Utilities	5,796	-	5,796	2,599	-	2,599
	Repairs and maintenance	2,880	-	2,880	3,179	-	3,179
	Licences and subscriptions	2,215	-	2,215	3,205	-	3,205
	Training	-	-	-	862	-	862
	Travel and subsistence	1,200	-	1,200	2,306	-	2,306
	Miscellaneous costs	1,685	-	1,685	1,631	-	1,631
	Independent examination	-	1,848	1,848	-	1,680	1,680
	Legal and professional	-	3,119	3,119	-	306	306
	Bank charges	-	208	208	-	413	413
		<u>64,243</u>	<u>5,175</u>	<u>69,418</u>	<u>68,254</u>	<u>2,399</u>	<u>70,653</u>
	Analysed between						
	Charitable activities	<u>64,243</u>	<u>5,175</u>	<u>69,418</u>	<u>68,254</u>	<u>2,399</u>	<u>70,653</u>
7	Net movement in funds				2024	2023	
					£	£	
	The net movement in funds is stated after charging/(crediting):						
	Fees payable for the independent examination of the charity's financial statements				1,848	1,680	
	Depreciation of owned tangible fixed assets				1,818	1,127	
	Loss on disposal of tangible fixed assets				-	201	
					<u>1,848</u>	<u>2,998</u>	

8 Trustees

During the year the ex-trustee H Van Driel received a salary for his role as Pastor for the 4 months he was a trustee of £10,000 (2023 - £29,000 for a full 12 months salary).

The trustee G Sercombe gave a loan of £3,000 to the company with an interest rate lower than the market interest rate of a similar loan that could be attained from the charity.

Three trustees gave donations during the year to the amount of £10,187 (2023 - £7,749).

There was no other trustee remuneration or expenditure paid during the year or the previous year.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	8	7
	<u>8</u>	<u>7</u>
Employment costs	2024	2023
	£	£
Wages and salaries - ministry	19,615	20,371
Wages and salaries - administration	17,939	22,947
Other pension costs	2,182	2,079
	<u>39,736</u>	<u>45,397</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Furniture and equipment £	Property £	Total £
Cost			
At 1 April 2023	18,075	-	18,075
Additions	-	2,191	2,191
	<u>18,075</u>	<u>2,191</u>	<u>20,266</u>
At 31 March 2024	18,075	2,191	20,266
	<u>18,075</u>	<u>2,191</u>	<u>20,266</u>
Depreciation and impairment			
At 1 April 2023	10,948	-	10,948
Depreciation charged in the year	1,782	36	1,818
	<u>12,730</u>	<u>36</u>	<u>12,766</u>
At 31 March 2024	12,730	36	12,766
	<u>12,730</u>	<u>36</u>	<u>12,766</u>
Carrying amount			
At 31 March 2024	5,345	2,155	7,500
	<u>5,345</u>	<u>2,155</u>	<u>7,500</u>
At 31 March 2023	7,127	-	7,127
	<u>7,127</u>	<u>-</u>	<u>7,127</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Debtors	2024	2023
Amounts falling due within one year:	£	£
Other debtors	22,473	8,833
Prepayments and accrued income	316	-
	<u>22,789</u>	<u>8,833</u>

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	3,251	2,682
Other creditors	7,395	3,082
Accruals and deferred income	2,538	1,680
	<u>13,184</u>	<u>7,444</u>

14 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,182	2,079
	<u>2,182</u>	<u>2,079</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Voke's fund	1,746	9,639	(8,290)	1,200	4,295
Nepal fund	8	1,679	-	-	1,687
SFH Africa fund	7,359	2,385	(4,465)	(299)	4,980
Mongolia fund	-	777	(585)	-	192
	<u>9,113</u>	<u>14,480</u>	<u>(13,340)</u>	<u>901</u>	<u>11,154</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Voke's fund	2,318	9,419	(9,990)	-	1,747
Nepal fund	2,483	1,030	(3,505)	-	8
SFH Africa fund	6,242	8,446	(7,330)	-	7,358
	<u>11,043</u>	<u>18,895</u>	<u>(20,825)</u>	<u>-</u>	<u>9,113</u>

Voke's fund

Specific giving towards the work in France of S Voke and C Voke.

Nepal fund

Specific giving towards overseas Christian mission work in Nepal.

SFH Africa fund

Specific giving towards overseas Christian mission work in South Africa.

Mongolia fund

Specific giving towards overseas Christian mission work in Mongolia.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Youth club	67	400	(757)	290	-
General funds	16,877	121,062	(111,788)	(1,191)	24,960
	<u>16,944</u>	<u>121,462</u>	<u>(112,545)</u>	<u>(901)</u>	<u>24,960</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Youth club	(779)	1,225	(379)	-	67
General funds	23,973	110,557	(117,653)	-	16,877
	<u>23,194</u>	<u>111,782</u>	<u>(118,032)</u>	<u>-</u>	<u>16,944</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	7,500	-	7,500
Current assets/(liabilities)	17,460	11,154	28,614
	<u>24,960</u>	<u>11,154</u>	<u>36,114</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	7,127	-	7,127
Current assets/(liabilities)	9,817	9,113	18,930
	<u>16,944</u>	<u>9,113</u>	<u>26,057</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), aside from that mentioned in note 8 concerning remuneration of Trustees.

YAPTON FREE CHURCH

England & Wales - Charity number 1184673

Accounts

Charity registration number 1184673

YAPTON FREE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

YAPTON FREE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Sercombe N Hodson R Hawks	(Appointed 31 July 2023)
Charity number	1184673	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited 1 & 2 The Barn Oldwick West Stoke Road Lavant Chichester West Sussex England PO18 9AA	

YAPTON FREE CHURCH

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

YAPTON FREE CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Yapton Free Church is constituted by Trust Deed dated 27 November 1999 and its objects are to:

- advance the Christian faith in Yapton and in all the world;
- relieve persons in conditions of need or hardship, the aged and those suffering from sickness, and the distress caused thereby; and
- promote and fulfil such other charitable purposes beneficial to the community of Yapton, and worldwide.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Review of public benefit

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

The trustees strongly believe that the holding of services of worship of God and the Lord Jesus Christ, preaching and expounding the Word of God, the Bible, holding classes for the instruction of adults and children in the Word of God, and providing any other activities which will promote the Word of God and lead people to faith in the Lord Jesus Christ as their Saviour is for public benefit.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond, which is demonstrated by our wide range of activities and clubs, and welfare programmes.

Achievements and performance

Sunday Meetings

This year again our weekly Sunday meetings have been well attended, either in Yapton Village Hall or a marquee at the Pages in Walberton. Vibrant worship, great preaching from YFC members or regular visiting speakers contribute to a lively, friendly church atmosphere.

Each Sunday, there is kids club for the children and every second week a special meeting for the teenagers, following our joined worship time.

Holiday Club

The last week of July the big tent arrived at the Village Green in Yapton for holiday club. It was the 29th year. Fun, games, music, Bible stories, gunge tanks, quizzes etc. for over 120 children every day. Teenagers and adults worked together to create an unforgettable time for the children. A senior citizens tea, youth activities, family-friendly film evening and Sunday services were also part of this annual event.

YAPTON FREE CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Alpha

At the beginning of April, we began our second Alpha-course of the calendar year, which ran until July. Each year we run three Alpha courses; one in spring, one in Summer and one in Autumn.

Conference

During the first weekend in December, we hosted our Spirit and Word Conference, with several guest speakers including Ken Gott and worship leader Steve Tebb. The conference was well attended and greatly encouraging to the church and visitors alike.

Trips

In September Hugo and Hanneke van Driel returned to Mongolia after a few years break (due to covid). Hanneke lived there for over twelve years as a missionary. It was great to see the work continue under the leadership of mainly Mongolians. We were able to reconnect with the different projects in Ulan Bator and Khenti and speak in several church meetings.

In October, ten members of the YFC leadership team travelled to Plovdiv in Bulgaria for a CTF (Catch the Fire) conference. It was beneficial for our leadership team to meet other senior leaders from CTF. Our team then attended a large Bulgarian charismatic conference in Plovdiv. All really good new connections.

In February, we returned to Nepal with a small team to visit the ongoing projects in this nation. We held two conferences for pastors, leaders and church members, one in Chitwan and one in Newalparassi. Between 400 and 500 Nepalese attended these meetings. The Church in Nepal is growing and these conferences help support and encourage these leaders in the rapidly growing ministries.

Schools and youth outreach

Since 1991 we've been leading lively assemblies in primary schools in the area. It began with Yapton COE primary school in 1991. We now visit 15 local schools on a monthly basis.

The YFC youth club continues to be very popular among the teenagers in the village. Every Friday evening from 7.30 till 10.00 the OCB is a hub of activity, with pool tables, craft, table tennis, baking, board games etc. During the evening the youth congregate for 15 minutes to listen to a brief talk by one of the leaders or a visiting speaker. A time to reflect.

Every Wednesday afternoon, YFC runs a football club on the Village Green. There are a regular 15-20 boys and sometimes girls, who come to enjoy a good run-around with some adult supervision.

Parents and toddlers

Every Wednesday morning the OCB is full of mums (and some dads) and their toddler for the parent and toddler group. It's a great meeting place for new parents. There is toddler craft, there are toys, snacks and music and a happy, friendly team of helpers from YFC that create a homely environment.

Prayer meetings and home groups

We have prayer meetings on Tuesday, Wednesday and Thursday morning and a Prayer and Praise evening every second Tuesday evening. Church members are also able to join home groups where they participate in Bible study, fellowship and worship and receive pastoral care.

Financial review

Reserves policy

It is the policy of the Yapton Free Church to maintain unrestricted funds, which are free reserves of the charity, at a level which provides sufficient funds to cover three months management, administration and support costs, and which also enable the Church to provide support to those in need, including missionary societies and organisations as and when such need arises. The reduction of income, reflective of the current economic climate, has meant that the level of reserves are below what the Trustees would prefer at present and the situation is being kept under regular review.

YAPTON FREE CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Investment policy

The Trustees have wide powers of investment under the Trust Deed, which authorises the Trustees to make and hold investments using the general funds of the charity.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, and issues raised at our regular meetings, so that necessary steps can be taken on a timely basis to lessen these risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

H Van Driel (Resigned 31 July 2023)

G Sercombe

N Hodson

R Hawks (Appointed 31 July 2023)

Recruitment and appointment of trustees

Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising during the year as a result of resignation or death of an existing trustee.

The trustees' report was approved by the Board of Trustees.

G Sercombe

Trustee

11 December 2023

YAPTON FREE CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YAPTON FREE CHURCH

I report to the trustees on my examination of the financial statements of Yapton Free Church (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Oliver Read FCCA ACA

James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 18 December 2023

YAPTON FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	111,774	18,894	130,668	110,187	34,295	144,482
Investments	4	8	1	9	4	-	4
Total income		111,782	18,895	130,677	110,191	34,295	144,486
Charitable activities	5	118,032	20,825	138,857	97,987	35,745	133,732
Net income/(expenditure)		(6,250)	(1,930)	(8,180)	12,204	(1,450)	10,754
Transfers between funds		-	-	-	(8,803)	8,803	-
Net movement in funds		(6,250)	(1,930)	(8,180)	3,401	7,353	10,754
Reconciliation of funds:							
Fund balances at 1 April 2022		23,194	11,043	34,237	19,793	3,690	23,483
Fund balances at 31 March 2023		16,944	9,113	26,057	23,194	11,043	34,237

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YAPTON FREE CHURCH

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		7,126		4,709
Current assets					
Debtors	11	8,833		5,745	
Cash at bank and in hand		17,541		25,609	
		26,374		31,354	
Creditors: amounts falling due within one year	12	7,443		1,826	
Net current assets			18,931		29,528
Total assets less current liabilities			26,057		34,237
The funds of the charity					
Restricted income funds	13		9,113		11,043
Unrestricted funds			16,944		23,194
			26,057		34,237

The financial statements were approved by the trustees on 11 December 2023

G Sercombe
Trustee

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Yapton Free Church is a charity registered with the Charity Commission of England and Wales, number 1184673. The Charity is governed by a Trust Deed dated 27 November 1999 as detailed in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on an as received basis. All the voluntary income is received from the members of the church and other well-wishers and is given for the general work of the charity. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received. Investment income is recognised on a receivable basis.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs, depreciation and support costs are allocated on a basis relating to the use of resources.

Gifts are included when approved by the Trustees.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	25% reducing balance
-------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the Charity's policy not to capitalise expenditure under £100 in value and this is instead recognised in the statement of financial activities during the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The Charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	96,096	16,207	112,303	95,752	29,296	125,048
Other	15,678	2,687	18,365	14,435	4,999	19,434
	<u>111,774</u>	<u>18,894</u>	<u>130,668</u>	<u>110,187</u>	<u>34,295</u>	<u>144,482</u>

Other

Includes total Gift Aid reclaimed of £18,365 (2022 - £19,434).

4 Investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>8</u>	<u>1</u>	<u>9</u>	<u>4</u>

5 Charitable activities

	2023 £	2022 £
Gifts	34,268	39,053
Salaries and national insurance	28,525	18,571
Youth and childrens' work	4,881	5,467
Miscellaneous costs	530	1,167
Legal and professional	-	3,570
	<u>68,204</u>	<u>67,828</u>
Share of support costs (see note 6)	68,254	64,046
Share of governance costs (see note 6)	2,399	1,858
	<u>138,857</u>	<u>133,732</u>
Analysis by fund		
Unrestricted funds	118,032	97,987
Restricted funds	20,825	35,745
	<u>138,857</u>	<u>133,732</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	45,397	-	45,397	45,665	-	45,665
Depreciation	1,328	-	1,328	2,667	-	2,667
Speakers' gifts	2,115	-	2,115	2,145	-	2,145
Hall hire	3,271	-	3,271	2,251	-	2,251
Telephone and office costs	1,172	-	1,172	1,011	-	1,011
Insurance	1,189	-	1,189	1,210	-	1,210
Utilities	2,599	-	2,599	2,228	-	2,228
Repairs and maintenance	3,179	-	3,179	2,134	-	2,134
Licences and subscriptions	3,205	-	3,205	2,609	-	2,609
Training	862	-	862	205	-	205
Travel and subsistence	2,306	-	2,306	916	-	916
Miscellaneous costs	1,631	-	1,631	1,005	-	1,005
Independent examination	-	1,680	1,680	-	200	200
Legal and professional	-	306	306	-	1,311	1,311
Bank charges	-	413	413	-	347	347
	<u>68,254</u>	<u>2,399</u>	<u>70,653</u>	<u>64,046</u>	<u>1,858</u>	<u>65,904</u>
Analysed between						
Charitable activities	<u>68,254</u>	<u>2,399</u>	<u>70,653</u>	<u>64,046</u>	<u>1,858</u>	<u>65,904</u>

7 Trustees

During the year the trustee H Van Driel received a salary for his role as Pastor of £29,000 (2022 - £28,440). There was no other trustee remuneration or expenditure paid during the year or the previous year.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	7	6
	<u>7</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries - ministry	22,450	28,440
Wages and salaries - administration	22,947	17,225
	<u>45,397</u>	<u>45,665</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 April 2022	14,530
Additions	3,745
Disposals	(201)
	<hr/>
At 31 March 2023	18,074
	<hr/>
Depreciation and impairment	
At 1 April 2022	9,821
Depreciation charged in the year	1,127
	<hr/>
At 31 March 2023	10,948
	<hr/>
Carrying amount	
At 31 March 2023	7,126
	<hr/> <hr/>
At 31 March 2022	4,709
	<hr/> <hr/>

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	8,833	5,390
Prepayments and accrued income	-	355
	<hr/>	<hr/>
	8,833	5,745
	<hr/> <hr/>	<hr/> <hr/>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,682	214
Other creditors	3,081	603
Accruals and deferred income	1,680	1,009
	<u>7,443</u>	<u>1,826</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	-	-	-	-	-
Voke's fund	2,318	9,419	(9,990)	-	1,747
Nepal fund	2,483	1,030	(3,505)	-	8
SFH Africa fund	6,242	8,446	(7,330)	-	7,358
	<u>11,043</u>	<u>18,895</u>	<u>(20,825)</u>	<u>-</u>	<u>9,113</u>

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Voke's fund	36	12,630	(12,175)	1,827	2,318
Nepal fund	1,182	1,171	-	130	2,483
SFH Africa fund	2,472	20,494	(23,570)	6,846	6,242
	<u>3,690</u>	<u>34,295</u>	<u>(35,745)</u>	<u>8,803</u>	<u>11,043</u>

Voke's fund

Specific giving towards the work in France of S Voke and C Voke.

Nepal fund

Specific giving towards overseas Christian mission work in Nepal.

SFH Africa fund

Specific giving towards overseas Christian mission work in South Africa.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Youth club	(779)	1,225	(379)	-	67
General funds	23,973	110,557	(117,653)	-	16,877
	<u>23,194</u>	<u>111,782</u>	<u>(118,032)</u>	<u>-</u>	<u>16,944</u>

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Kitchen fund	(43,430)	2,220	(3,570)	44,780	-
Youth club	592	347	(1,718)	-	(779)
General funds	62,631	107,624	(92,699)	(53,583)	23,973
	<u>19,793</u>	<u>110,191</u>	<u>(97,987)</u>	<u>(8,803)</u>	<u>23,194</u>

15 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	7,126	-	7,126
Current assets/(liabilities)	9,818	9,113	18,931
	<u>16,944</u>	<u>9,113</u>	<u>26,057</u>

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	4,709	-	4,709
Current assets/(liabilities)	18,485	11,043	29,528
	<u>23,194</u>	<u>11,043</u>	<u>34,237</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none), aside from that mentioned in note 7 concerning remuneration of Trustees.

YAPTON FREE CHURCH

England & Wales - Charity number 1184673

Accounts

Charity registration number 1184673

YAPTON FREE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

YAPTON FREE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

H Van Driel
G Sercombe
N Hodson

Charity number

1184673

Independent examiner

Oliver Read FCCA ACA
James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
England
PO18 9AA

YAPTON FREE CHURCH

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Balance sheet	6
Notes to the financial statements	7 - 15

YAPTON FREE CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Yapton Free Church is constituted by Trust Deed dated 27 November 1999 and its objects are to:

- advance the Christian faith in Yapton and in all the world;
- relieve persons in conditions of need or hardship, the aged and those suffering from sickness, and the distress caused thereby; and
- promote and fulfil such other charitable purposes beneficial to the community of Yapton, and worldwide.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Review of public benefit

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

The trustees strongly believe that the holding of services of worship of God and the Lord Jesus Christ, preaching and expounding the Word of God, the Bible, holding classes for the instruction of adults and children in the Word of God, and providing any other activities which will promote the Word of God and lead people to faith in the Lord Jesus Christ as their Saviour is for public benefit.

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond, which is demonstrated by our wide range of activities and clubs, and welfare programmes.

Achievements and performance

The world slowly turned back to normal as covid restrictions began to ease. Our Sunday gathering, that had been limited to online Zooms or outdoor meetings at various locations could now be held at the Village Hall or the OCB (Old Church Building) again.

The numbers joining us post covid had increased and the Village Hall was filled with lively praise and worship. Every Sunday morning, for several months during the summer, we hosted our Sunday meetings under canvas at the Pages' property in Walberton.

Holiday Club

At the end of July, the holiday club marquee was a welcome sight for many, as YFC (with a financial contribution from St. Mary's Yapton) held this annual event. Hundreds of children, teenagers and adults attended nine days of singing, dancing, stories, games etc.

A Saturday breakfast for the whole family al fresco, youth evenings, worship services and cream teas for the elderly. Many visitors commented on how special it was to celebrate together again following the previous year of covid restrictions.

YAPTON FREE CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Alpha

We ran our first Alpha course in 1994 (an introductory course to the Christian faith). Since then, we have hosted three ten-week courses each year. Even during lockdown, we were able to run Alpha via zoom. From April 2021 until March 2022, we welcomed new guests to the OCB. A cosy venue that aids relaxed, open discussing about life and faith.

Youth work

As with many other activities of YFC, the youth club continued to grow. Young people from the village began to frequent the OCB on Friday nights. Due to the increase in numbers, a restructuring was required with more volunteer helpers needed. Activities need supervising in the building; baking in the kitchen, board games etc. in the middle room and active group games in the main hall. During the evening there was a 15-minute slot in which one of the youth leaders or a visiting speaker gave a brief talk. Other activities during the week:

- boys- and girls' group
- football on the village green every Wednesday afternoon (to connect with local teenagers)
- Sunday morning youth group session, during the Sunday service

Parents and toddlers

Every Wednesday morning, the OCB was full of babies, prams, toddlers, mums and a few dads. The parent and toddler group has run for over 30 years and continues to be a very family friendly environment. Crafts, snacks, singing and building new friendships as the YFC team connects and supports many new families in the area.

Schools

Covid restrictions in school began to relax after April 2021. During the year, 15 schools began to open their doors again to regular school assemblies. We began over 30 years ago with an assembly at Yapton Primary School. Gradually, over the years, all the local schools invited us in. We now visit 15 schools in the area at least six times each per year. This has helped to build positive relationships with both the children and the staff.

Prayer

We have always emphasized the importance of prayer. Zoom prayer meetings during covid were good, but live is always best. Tuesday, Wednesday and Thursday mornings, small groups would gather either in the OCB or on the Village green. We prayed for the many local church activities as well as for global revival. Twice a month, we held our Tuesday evening Prayer and Praise, always the best attended prayer gathering.

International projects

We kept in touch with our international contacts in Nepal, South Africa (Soup from Heaven), Mongolia, Spain and Holland, but did not go on any mission trips during this time.

Men's breakfast

Men meeting together over a full English breakfast took place every first Saturday of the month. Great food, great fellowship, great visiting speakers, a popular event for the men.

Women's meetings

The women started a new venture called 'dreaming by the fire'. A Saturday afternoon tea with an inspirational visiting speaker.

Christmas

During the Christmas period we held an al fresco carol service with stage, lights, living van, mulled wine and mince pies, which many church- and village people enjoyed. We also welcomed people into a nicely decorated and warm village hall a few nights later for our main carol service.

Kitchen project

The kitchen extension project was completed during the 2021-2022 period. The new kitchen has been an amazing asset to our church. Everything from men's breakfast, youth club baking, Alpha dinners etc. as well as an extra room for conversations around the large kitchen table.

God has blessed Yapton Free Church in many ways during 2021-2022. A big thank you to all the members and visitors that came through our doors to make it another successful year.

YAPTON FREE CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

It is the policy of the Yapton Free Church to maintain unrestricted funds, which are free reserves of the charity, at a level which provides sufficient funds to cover three months management, administration and support costs, and which also enable the Church to provide support to those in need, including missionary societies and organisations as and when such need arises. The reduction of income, reflective of the current economic climate, has meant that the level of reserves are below what the Trustees would prefer at present and the situation is being kept under regular review.

Investment policy

The Trustees have wide powers of investment under the Trust Deed, which authorises the Trustees to make and hold investments using the general funds of the charity.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, and issues raised at our regular meetings, so that necessary steps can be taken on a timely basis to lessen these risks.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

H Van Driel

G Sercombe

N Hodson

Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising during the year as a result of resignation or death of an existing trustee.

The trustees' report was approved by the Board of Trustees.

H Van Driel

Trustee

31 January 2023

YAPTON FREE CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YAPTON FREE CHURCH

I report to the trustees on my examination of the financial statements of Yapton Free Church (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Oliver Read

James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 31 January 2023

YAPTON FREE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	110,187	34,295	144,482	128,940	21,489	150,429
Investments	4	4	-	4	14	-	14
Total income		<u>110,191</u>	<u>34,295</u>	<u>144,486</u>	<u>128,954</u>	<u>21,489</u>	<u>150,443</u>
Expenditure on:							
Charitable activities	5	97,987	35,745	133,732	168,822	30,620	199,442
Net incoming/(outgoing) resources before transfers		<u>12,204</u>	<u>(1,450)</u>	<u>10,754</u>	<u>(39,868)</u>	<u>(9,131)</u>	<u>(48,999)</u>
Gross transfers between funds		<u>(8,803)</u>	<u>8,803</u>	<u>-</u>	<u>(1,200)</u>	<u>1,200</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		<u>3,401</u>	<u>7,353</u>	<u>10,754</u>	<u>(41,068)</u>	<u>(7,931)</u>	<u>(48,999)</u>
Fund balances at 1 April 2021		<u>19,793</u>	<u>3,690</u>	<u>23,483</u>	<u>60,861</u>	<u>11,621</u>	<u>72,482</u>
Fund balances at 31 March 2022		<u><u>23,194</u></u>	<u><u>11,043</u></u>	<u><u>34,237</u></u>	<u><u>19,793</u></u>	<u><u>3,690</u></u>	<u><u>23,483</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

YAPTON FREE CHURCH

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		4,709		6,565
Current assets					
Debtors	10	5,745		4,429	
Cash at bank and in hand		25,609		15,755	
		<u>31,354</u>		<u>20,184</u>	
Creditors: amounts falling due within one year	11	<u>(1,826)</u>		<u>(3,266)</u>	
Net current assets			<u>29,528</u>		<u>16,918</u>
Total assets less current liabilities			<u>34,237</u>		<u>23,483</u>
Income funds					
Restricted funds	12		11,043		3,690
<u>Unrestricted funds</u>					
Designated funds	13	(779)		(42,838)	
General unrestricted funds		<u>23,973</u>		<u>62,631</u>	
			<u>23,194</u>		<u>19,793</u>
			<u>34,237</u>		<u>23,483</u>

The financial statements were approved by the Trustees on 31 January 2023

H Van Driel
Trustee

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Yapton Free Church is a charity registered with the Charity Commission of England and Wales, number 1184673. The Charity is governed by a Trust Deed dated 27 November 1999 as detailed in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on an as received basis. All the voluntary income is received from the members of the church and other well-wishers and is given for the general work of the charity. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received. Investment income is recognised on a receivable basis.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs, depreciation and support costs are allocated on a basis relating to the use of resources.

Gifts are included when approved by the Trustees.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	25% reducing balance
-------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the Charity's policy not to capitalise expenditure under £100 in value and this is instead recognised in the statement of financial activities during the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The Charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	95,752	29,296	125,048	118,465	19,620	138,085
Other	14,435	4,999	19,434	10,475	1,869	12,344
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Other

Includes total Gift Aid reclaimed of £19,434 (2021 - £12,344).

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	4	14
	<u> </u>	<u> </u>

5 Charitable activities

	2022	2021
	£	£
Gifts	39,053	35,346
Salaries and national insurance - projects	18,571	16,716
Youth and childrens' work	5,467	53
Miscellaneous costs	1,167	649
Legal and professional	3,570	85,816
	<u> </u>	<u> </u>
	67,828	138,580
Share of support costs (see note 6)	64,046	59,275
Share of governance costs (see note 6)	1,858	1,587
	<u> </u>	<u> </u>
	133,732	199,442
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	97,987	168,822
Restricted funds	35,745	30,620
	<u> </u>	<u> </u>
	133,732	199,442
	<u> </u>	<u> </u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	45,665	-	45,665	46,995	46,995
Depreciation	2,667	-	2,667	1,644	1,644
Speakers' gifts	2,145	-	2,145	950	950
Hall hire	2,251	-	2,251	2,724	2,724
Telephone and office costs	1,011	-	1,011	1,066	1,066
Insurance	1,210	-	1,210	1,075	1,075
Utilities	2,228	-	2,228	(14)	(14)
Repairs and maintenance	2,134	-	2,134	1,522	1,522
Licences and subscriptions	2,609	-	2,609	3,050	3,050
Training	205	-	205	-	-
Travel and subsistence	916	-	916	-	-
Miscellaneous costs	1,005	-	1,005	263	263
Independent examination	-	200	200	-	200
Legal and professional	-	1,311	1,311	-	1,136
Bank charges	-	347	347	-	251
	<u>64,046</u>	<u>1,858</u>	<u>65,904</u>	<u>59,275</u>	<u>60,862</u>
Analysed between					
Charitable activities	<u>64,046</u>	<u>1,858</u>	<u>65,904</u>	<u>59,275</u>	<u>60,862</u>

7 Trustees

During the year the trustee H Van Driel received a salary for his role as Pastor of £28,440 (2021 - £29,205). There was no other trustee remuneration or expenditure paid during the year or the previous year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	5
	<u>6</u>	<u>5</u>
Employment costs	2022	2021
	£	£
Wages and salaries	28,440	29,205
Social security costs	17,225	17,790
	<u>45,665</u>	<u>46,995</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 April 2021	21,699
Additions	811
Disposals	(7,980)
	<hr/>
At 31 March 2022	14,530
	<hr/>
Depreciation and impairment	
At 1 April 2021	15,134
Depreciation charged in the year	1,233
Eliminated in respect of disposals	(6,546)
	<hr/>
At 31 March 2022	9,821
	<hr/>
Carrying amount	
At 31 March 2022	4,709
	<hr/> <hr/>
At 31 March 2021	6,565
	<hr/> <hr/>

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	5,390	4,133
Prepayments and accrued income	355	296
	<hr/>	<hr/>
	5,745	4,429
	<hr/> <hr/>	<hr/> <hr/>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	214	-
Other creditors	603	530
Accruals and deferred income	1,009	2,736
	<hr/>	<hr/>
	1,826	3,266
	<hr/> <hr/>	<hr/> <hr/>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Voke's fund	940	8,410	(10,515)	1,200	36	12,171	(12,175)	2,286	2,318
Nepal fund	(6)	1,189	-	-	1,182	1,171	-	130	2,483
SFH Africa fund	10,687	11,890	(20,105)	-	2,472	20,494	(23,570)	6,846	6,242
	<u>11,621</u>	<u>21,489</u>	<u>(30,620)</u>	<u>1,200</u>	<u>3,690</u>	<u>33,836</u>	<u>(35,745)</u>	<u>9,262</u>	<u>11,043</u>

Voke's fund

Specific giving towards the work in France of S Voke and C Voke.

Nepal fund

Specific giving towards overseas Christian mission work in Nepal.

SFH Africa fund

Specific giving towards overseas Christian mission work in South Africa.

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	
Kitchen fund	8,880	33,508	(85,818)	(43,430)	2,220	(3,570)	44,780	-
Youth club	592	-	-	592	347	(1,718)	-	(779)
	<u>9,472</u>	<u>33,508</u>	<u>(85,818)</u>	<u>(42,838)</u>	<u>2,567</u>	<u>(5,288)</u>	<u>44,780</u>	<u>(779)</u>

YAPTON FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	4,709	-	4,709	6,565	-	6,565
Current assets/(liabilities)	18,485	11,043	29,528	13,228	3,690	16,918
	<u>23,194</u>	<u>11,043</u>	<u>34,237</u>	<u>19,793</u>	<u>3,690</u>	<u>23,483</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none), aside from that mentioned in note 7 concerning remuneration of Trustees.

YAPTON FREE CHURCH

England & Wales - Charity number 1184673

Accounts

YAPTON FREE CHURCH

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

YAPTON FREE CHURCH

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YAPTON FREE CHURCH

CHARITY INFORMATION

TRUSTEES

Nigel Hodson
Gerald Sercombe
Hugo Van Driel (Chairman)

CORRESPONDENCE ADDRESS

C/O: 2 Culimore Road
West Wittering
West Sussex
PO20 8HB

TRUST DEED

Dated 27 November 1999

REGISTERED NUMBER

1184673

BANKERS

Lloyds Bank
41-43 South Street
Worthing
West Sussex
BN11 3AY

INDEPENDENT EXAMINER

P J Fry FMAAT
Emjay Associates Limited
Licensed Accountants
AD5 Littlehampton Marina
Ferry Rd Littlehampton
West Sussex
BN17 5DS

YAPTON FREE CHURCH
TRUSTESS REPORT for the year ended 31 March 2021

The Trustees present their report and accounts for the year ended 31 March 2021:-

CONSTITUTION, OBJECTS and POLICIES

Yapton Free Church is constituted by Trust Deed dated 27 November 1999 and its objects are to:-

- i) advance the Christian faith in Yapton and in all the world
- ii) relieve persons in conditions of need or hardship, the aged and those suffering from sickness, and the distress caused thereby.
- iii) promote and fulfil such other charitable purposes beneficial to the community of Yapton, and worldwide.

ELDERS/TRUSTEES

The present Elders and other Trustees are shown on page 2.

Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising during the year as a result of resignation or death of an existing trustee.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations (the Charities Act 2011). 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.

Yapton Free Church Business Report 2020 - 2021

It was the beginning of March 2020. We had just returned from an exciting Mission trip to Nepal, when Parliament announced that we were about to go into our first UK Covid-related lockdown. All Yapton Free Church (YFC) meetings would for the foreseeable future be on Zoom or cancelled.

The Old Church Building (OCB) became our recording studio with cameras, audio equipment and Ben and Anna working overtime to make sure that everyone could participate in 'Life' Church meetings from the comfort of their homes. Church members seemed to really appreciate the personal interaction that the zoom meetings provided. It also enabled us to invite international speakers to our YFC meetings. John Amott, Dan Slate and Ken Gott being some of the globally recognized revival preachers. Throughout the year we were able to hold our meetings in various locations; The back lawn of the OCB, Yapton Village Green, The Flying Fortress (a Children's play zone) and a field at Riverwood in Walberton.

Local outreach

As we became aware that many local villagers were struggling with the lockdown, we started to develop an outreach strategy. Anna organized a team that offered practical help and social support to elderly and other people in need. Food was being distributed, people were visited and received regular phone calls. A music groups sang outside one of the local retirement complexes.

With kind permission of Dereck Michelle Page (owners of Riverwood), we hosted three family friendly drive-inn movie nights in September and December. The movie 'Elf' needed to be shown on two consecutive evenings to facilitate all the cars. Many thanks to Mark Rowlands and Alex for supplying the large screen, sound equipment and working many long hours to make events so successful. The week before Christmas Mark supplied us with a mobile stage and sound equipment for a Carol service on Yapton Village Green. Free hot drinks and mince pies were enjoyed by everyone, thanks to Gerald Sercombe and the YFC living van team.

Parents and Toddlers

Parents and Toddlers were able to meet during certain times of the year, offering a much needed point of contact to parents with new babies or pre-school children.

School Assemblies

School assemblies became a new challenge as children were no longer able to meet in school halls. We began by doing AI-fresco assemblies on play grounds or school playing fields. We also filmed several presentations in different outside locations, which were made available on YouTube for schools to access.

Mission Projects

Thanks to Zoom and other forms of modern technology we were able to keep in contact with all our projects and connections in Nepal, South Africa, Mongolia, The Netherlands and Spain. We are looking forward to start travelling again in 2022.

Youth- and children's work

Our youth- and children's work continued albeit in a limited form. Again, many zoom meetings as well as meeting in person when restrictions allowed.

In summary

Although 2020-2021 has been difficult for many people, we at YFC have experienced encouragement in many ways. The Alpha course, which ran either on zoom or live, brought many people to faith. We saw an increase in numbers during our Sunday gatherings. The OCB kitchen extension project was completed and fully paid for, thanks to many generous gifts of YFC members and successful grant applications.

Many thanks to all the members of YFC for supporting the vision; to the leadership team for standing with us and pioneering during this challenging time in history; and most of all to our mighty God; Father, Son and Holy Spirit, for being our Rock.

YAPTON FREE CHURCH

TRUSTEES REPORT for the year ended 31 March 2021

It is our intention to continue to develop the many activities of the church in the coming year

PUBLIC BENEFIT

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

The trustees strongly believe that the holding of services of worship of God and the Lord Jesus Christ, preaching and expounding the Word of God, the Bible, holding classes for the instruction of adults and children in the Word of God, and providing any other activities which will promote the Word of God and lead people to faith in the Lord Jesus Christ as their Saviour is for public benefit

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond, which is demonstrated by our wide range of activities and clubs, and welfare programmes.

INVESTMENT POWERS

The Trustees have wide powers of investment under the Trust Deed, which authorises the Trustees to make and hold investments using the general funds of the charity.

RESERVES POLICY

It is the policy of the Yapton Free Church to maintain unrestricted funds, which are free reserves of the charity, at a level which provides sufficient funds to cover three months management, administration and support costs, and which also enable the Church to provide support to those in need, including missionary societies and organisations as and when such need arises. The reduction of income, reflective of the current economic climate, has meant that the level of reserves are below what the Trustees would prefer at present and the situation is being kept under regular review.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, and issues raised at our regular meetings, so that necessary steps can be taken on a timely basis to lessen these risks.

This report was approved by the Trustees on

and signed on their behalf by:

.....
Trustee

H Van Driel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YAPTON FREE CHURCH**

I report on the accounts for the year ended 31 March 2021 set on pages 6 to 11

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

P J Fry FMAAT
Emjay Associates Limited
Licensed Accountants
AD5 Littlehampton Marina
Ferry Road Littlehampton
West Sussex
BN17 5DS

Date: 7/12/21

YAPTON FREE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

		2021	2020	
	Unrestricted Funds	Restricted Funds	Total Funds	
Notes	£	£	£	
INCOMING RESOURCES				
Incoming resources from generated funds				
	118,154	19,620	137,774	173,516
General offerings and donations				
	10,475	1,869	12,343	21,846
Income tax recoverable				
	14	1	14	24
Investment income				
	313		313	1,297
Other income				
Incoming resources from charitable activities				
	0	0	0	6,367
Specific collections and events				
Total incoming resources	128,955	21,489	150,444	203,050
RESOURCES EXPENDED				
	167,235	30,620	197,855	195,127
Charitable activities				
	1,587	0	1,587	1,725
Governance costs				
Total resources expended	168,822	30,620	199,442	196,852
NET (EXPENDITURE)/ INCOME FOR THE YEAR	(39,867)	(9,131)	(48,998)	6,198
before transfers				
	(1,200)	1,200	0	0
Net transfers between funds				
Net (expenditure)/ income for the year	(41,067)	(7,931)	(48,998)	6,198
RECONCILIATION OF FUNDS				
	60,861	11,621	72,482	66,284
Total funds brought forward				
TOTAL FUNDS CARRIED FORWARD	19,794	3,690	23,484	72,482

There are no other gains or losses apart from those recognised above.

All transactions derive from continuing activities of the Charity.

The notes form part of these financial statements

YAPTON FREE CHURCH

BALANCE SHEET

AS AT 31 March 2021

		Unrestricted funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	6,565	0	6,565	7,659
CURRENT ASSETS					
Debtors: amounts falling due within one year	8	4,068	361	4,429	5,189
Cash at bank and in hand		5,546	10,209	15,755	63,742
		<u>9,614</u>	<u>10,570</u>	<u>20,184</u>	<u>68,931</u>
CREDITORS					
Amounts falling due within one year	9	(3,266)	0	(3,266)	(4,108)
		<u>6,348</u>	<u>10,570</u>	<u>16,918</u>	<u>64,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,913	10,570	23,484	72,482
NET ASSETS		<u>12,913</u>	<u>10,570</u>	<u>23,484</u>	<u>72,482</u>
FUNDS					
	10				
Unrestricted funds				19,794	60,861
Restricted funds				3,690	11,621
				<u>23,484</u>	<u>72,482</u>

The financial statements were approved by the Board of Trustees on 25.11.2021 and were signed on its behalf by:



H Van Driel

The notes form part of these financial statements

YAPTON FREE CHURCH

Notes to the Financial Statements

For the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
	£	£	£	£
2) CHARITABLE ACTIVITIES COSTS				
Gifts	4,876	30,470	35,346	50,854
Salaries & National Insurance - projects	16,716		16,716	13,780
Youth & Childrens' work	53		53	4,702
Miscellaneous costs	499	150	649	3,920
Professional fees	85,816		85,816	55,865
Support costs (Note 3)	59,275	0	59,275	66,007
	<u>167,235</u>	<u>30,620</u>	<u>197,855</u>	<u>195,128</u>
3) SUPPORT COSTS				
Salaries & National Insurance - Ministry	29,205		29,205	28,642
Ministry, pastoral, training & travel expenses			0	3,987
Salaries & National Insurance - Administration	17,790		17,790	15,092
Speakers gifts	950		950	1,500
Hall hire	2,724		2,724	5,054
Telephone, photo copying etc.	1,066		1,066	970
Insurance	1,075		1,075	1,109
Utilities	(14)		(14)	3,542
General Repairs & Maintenance	1,522		1,522	1,768
Licences & Subscriptions	3,050		3,050	1,532
Miscellaneous	263		263	1,658
Depreciation	1,644		1,644	1,152
	<u>59,275</u>	<u>0</u>	<u>59,275</u>	<u>66,006</u>
4) GOVERNANCE COSTS				
Independent Examination	200	0	200	200
Professional fees	1,136	0	1,136	1,130
Bank charges	251	0	251	395
	<u>1,587</u>	<u>0</u>	<u>1,587</u>	<u>1,725</u>
5) TRUSTEES REMUNERATION AND BENEFITS				
Mr H Van Driel received a salary, as an elder, in the year in the sum of £29,205 plus expenses £0 (2020 - £28,640 + £1,661)				
Trustees expenses				
There were no trustees' expenses paid for the year ended 31 March 2021 or 2020				

YAPTON FREE CHURCH
Notes to the Financial Statements
For the year ended 31 March 2021

6) STAFF COSTS	2021	2020
	Total	Total
	£	£
Salaries	63,711	57,514
	63,711	57,514

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

Charitable Activities	3	3
Support costs	2	2
	5	5

7) TANGIBLE FIXED ASSETS

Furniture and equipment

COST	£	£
At 1st April 2020	21,149	21,149
Additions during year	550	0
Disposals during year	0	0
	21,699	21,149
At 31st March 2021		
DEPRECIATION		
At 1st April 2020	13,490	12,338
Charge for year	1,644	1,152
Elimination on disposals	0	0
	15,134	13,490
At 31st March 2021		
NET BOOK VALUE		
At 31st March 2021	6,565	7,659
At 31st March 2020	7,659	8,811

8) DEBTORS

	2021		2020	
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Income Tax Recoverable	3,772	361	4,133	4,521
Prepayments	296		296	669
	4,068	361	4,429	5,190

YAPTON FREE CHURCH
Notes to the Financial Statements
For the year ended 31 March 2021

9) CREDITORS AND ACCRUED COSTS

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Professional Fees	402	0	402	514
Sundry Creditors	530	0	530	2,174
Social Security		0	0	1,094
Accruals	2,334	0	2,334	326
	<u>3,266</u>	<u>0</u>	<u>3,266</u>	<u>4,108</u>

10) MOVEMENT IN FUNDS

	At 01/04/20	Incoming Resources	Resources Expended	Transfers	At 31/03/21
	£	£	£	£	£
Unrestricted Funds					
General Fund	51,389	95,447	(83,006)	(1,200)	62,629
Designated Funds					
Kitchen Fund	8,880	33,508	(85,816)	0	(43,428)
Youth Club	592	0	0	0	592
	<u>9,472</u>	<u>33,508</u>	<u>(85,816)</u>	<u>0</u>	<u>(42,836)</u>
	<u>60,861</u>	<u>128,955</u>	<u>(168,822)</u>	<u>(1,200)</u>	<u>19,794</u>
Restricted Funds					
Voke's Fund	940	8,411	(10,515)	1,200	36
Nepal Fund	(6)	1,189			1,183
SFH Africa Fund	10,687	11,890	(20,105)		2,472
	<u>11,621</u>	<u>21,489</u>	<u>(30,620)</u>	<u>1,200</u>	<u>3,690</u>
TOTAL FUNDS	<u>72,482</u>	<u>150,444</u>	<u>(199,442)</u>	<u>0</u>	<u>23,484</u>

Description of:

Restricted Funds

Voke's Fund

Specific giving towards the work in France of S & C Voke.

Nepal Fund

Specific giving towards overseas Christian mission work in Nepal.

SFH Africa Fund

Specific giving towards overseas Christian mission work in South Africa.