

GUIDANCE ON USING THE STEWARDSHIP ACCOUNTS TEMPLATE

Introductory Comments

If the charity has endowment funds then please let us know as we have another template for these. If the charity is moving from accruals accounts last year to Receipts and Payments accounts this year then let us know as we have produced some guidance that may help you make the transition.

We have designed this accounts template so that, hopefully, it is easy to use:

- a Some of the cells have formulas to add up numbers or to pick up numbers from elsewhere in the template.
- b Please tailor the categories of income and expenditure mentioned in this template to better reflect your charity's activities.
- c As you use this template you will see that we have included some commentary, which we hope you will find helpful.
- d Any notes in **this** colour should be hidden once reviewed / actioned
- e When you come across disclosures that you do not need to make, we recommend that you hide, rather than delete, the disclosure.
- f For Baptist Churches with a liability for a pension fund deficit, in tab 'BU pension' we have provided a template for the disclosure.
- g We recommend that you check the accounts thoroughly after they have been drafted to make sure they are correct.

Suggestions for using the template

To make the best use of this template we recommend that you:

- 1 Set up the accounts template by (a) updating the accounting years referred to throughout the template, (b) copying relevant information from the previous year into the template for the current year. The figures for the previous year will be the comparatives disclosed in these accounts.

When you set up the accounts template, we recommend that you also complete the 'Legal and Administrative Details' disclosed in tab 'Index'.

- 2 Make sure that you have reconciled every bank account and investigated and corrected any discrepancies. The template in tab 'Bank reconciliation' explains how a bank reconciliation would look.

- 3 Populate the 'Workings' tab. We suggest that you:

- a use separate columns to record the transactions passing through each bank account and through the charity's bank account.

- b then, in the columns to the right, make any final adjustments (such as reclassifications of income)
- c then, in the columns to the right, categorise income and expenditure using the account description

If you choose not to put your trial balance, cashbook or other workings in the accounts, please provide clear workings that support the figures in the accounts so they can be easily traced back to your accounting records. If the figures in the accounts are 'hardcoded' or cannot immediately be traced back to your records, it may take longer for the examiner to check the figures and this could have implications on the fee we need to charge.

4 Unless the relevant information is already disclosed in the 'Workings' tab, we recommend that you prepare a separate 'Funds' tab that records all the information you will need to disclose in the accounts. For each designated fund, restricted fund and endowment fund, this tab should show:

- a The brought forward balance on each designated and restricted fund at the beginning of the year
- b Details of all designated and restricted income received in the year
- c Details of designated and restricted expenditure incurred in the year
- d Details of all transfers between funds during the year, along with a brief explanation
- e The carried forward balance on each designated and restricted fund at the end of the year
- f A summary of the assets and liabilities belonging to each category of fund (designated, restricted)

5 Using the 'Workings' tab (and the 'Funds' tab if one has been created), complete, in the following order:

- a the 'Notes' tab
- b the 'R&P Ac' tab
- c the 'Assets' tab
- d the 'Movement of funds' note

6 Complete any other disclosures that you want to make in the notes to the accounts.

Tabs can be added to the accounts workbook if you need to prepare additional schedules before you make these disclosures.

You can also add tabs in the accounts workbook to record any information that you think might help you to examine the accounts e.g. a list of assets and liabilities at the year end.

7 Check that all numbers add up and agree with relevant disclosures made elsewhere in the accounts.

8 For the Notes tab only, hide (not delete) disclosures that are not required (except for note 1)

For the Assets tab:

- leave all fields intact, even if zero (until the examination is complete)
- If a CIO, review the wording in section F and either leave the first sentence intact and hide the other sentences or otherwise hide the first sentence and complete the other fields with relevant information.
- if not a CIO, hide section F.

9 Grants paid in relation to charitable activities undertaken by others (Note 3):

We suggest that charities disclose information that helps readers understand who has benefited from made by the charity. The disclosure can be brief if grant making is not significant or more detailed if it represents a large proportion of the charity's overall expenditure. The charity can decide on the information it wants to disclose (there is no right or wrong) and the charity can stick with the format it used last year or make changes this year to the format for the disclosure, then we suggest that you also make changes to comparative information disclosed for the previous year so that it is presented on the same basis.

You can name organisations and the amounts they received however, if this information is sensitive, you may decide that you don't want to name a particular organisation. To protect their privacy, we suggest that you do not name individuals. A format for the disclosure has been suggested but it is only a suggestion and so you are free to adapt it. If you wanted to, you could also briefly describe the purpose (e.g. UK and overseas relief of poverty, education and training). Or you could simply quote a total for the grants paid for each category (e.g. a total for grants paid for UK and overseas mission, relief of poverty, education and training). Within the disclosure, it would be helpful if you could provide workings to help us check the figures.

- 10 Add additional information to the accounts if you think that users would need this information to understand the charity's financial position.
- 11 Write the trustees' annual report, and make sure that any numbers disclosed in the report agree with those quoted in the body of the accounts. If you prefer, please feel free to write the trustees' annual report in a separate document. We have suggested narrative for some sections; if you decide to use this narrative then please consider if the narrative needs to be adapted in any way to reflect the charity's particular circumstances.

Finally, if you have any questions or queries, just ask!

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Jennyfield Evangelical Church

Report and Accounts

Year ended 31 December 2023

REMOVE IF STEWARDSHIP ARE NOT PREPARING ACCOUNTS

JENNYFIELD EVANGELICAL CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

ADDRESS FOR CORRESPONDENCE	Grantley Drive Harrogate HG3 2XU		
GOVERNING DOCUMENT	CIO Association registered September 2019		
CHARITY REGISTRATION NUMBER	1185154		
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Jonathan Bond Geoff Weeks Matthew Day (appointed 1 February 2023) Peter MacLeod Robin Harper (resigned 1 February 2023)	y y y y -	<i>related party payments</i>
BANKERS	National Westminster Bank Plc Kingdom Bank Limited		
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB		

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Page 8	Notes to the Accounts

REPORT OF THE TRUSTEES

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

Aims and purposes
The charity, which is a church, is governed by a trust deed and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:
1. the advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, for charitable purposes, and, if the sum of the charity's resources, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to:
a. The prevention and relief of need, hardship and sickness

- a. Christian faith in accordance with the basis of Faith, including but not limited to:
The prevention and relief of need, hardship and sickness
- b. The advancement of the common interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, ~~that the interests of all call for purposes and the endeavor of him providing the assistance of life~~
- c. The advancement of the common interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.

The church provides three main identifiable benefits to the public or sections of the public that flow from the church holding its purpose:

- The church continues in the love of God
- The church reports that accepting the love of God in Jesus Christ was the best decision that they ever made and knowing this love gives them strength in their lives
- The church loves God with their heart, soul, mind and strength and to love one's neighbour

People who are within the church's mission fields are able to:

- Love God
- Love their neighbour
- Have a strong relationship with God
- Have a strong relationship with their neighbour

These three objectives are the basis of the society which different ideas are widely held by the Jewified Evangelical Church advanced. These objectives by the preaching of the Gospel, public worship within the church building, organised bible studies, prayer meetings, evangelistic events and meeting needs within the community.

To further the above objects and vision, the charity's main activities and achievements were as follows:

Education morning (10:30am) and evening (6:00pm) services held in the church building.
 Sunday morning junior church (10:30am) held in the church building.
 Tuesday Club (6:30pm term time) for children in schools years 1 to 5 in the church building.

Two weekly toddler groups (Tuesday 9:30am and 1:30pm) for parents and carers held in the church.
A monthly luncheon club for the over 60s.

Achievements and performance: The "Services" live" for those who are unable to attend in person due to health or mobility difficulties as well as those unable to reliably attend in person. The many ways have been developed that ensure the "Services" have a variable but consistent presence and are always available to those in their reach. For many of the children here, the immediate and long-term needs are the Old and New Testament (Sunday morning and afternoon) continues to prove successful so that the necessary continue to cap numbers to try to be able to meet demand from child minders, parents and grandparents who attend on a regular basis. The meeting to take the opportunity to meet together for personal and mutual support is a priority for the future. The immediate and local outlet at the local community problems have been identified and the need to be able to meet the needs of the community and the meeting to meeting with the Trustees and church members. After further conversations and prayerful consideration the candidate has been identified and offered the position which he has accepted and is due to be in planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income increased by £14,035, to £47,939, and expenditure increased by £9,605, to £22,074. As a result the cash held by the charity increased by £25,865, to £70,979, all of which is unrestricted and can be used for any charitable purpose.

Reserves policy equates to about 12 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £70,979 and the charity is complying with its reserves policy and holding

Governance Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed trustees, by a majority vote of church members.

Responsibilities of trustees
Charity law requires us as Trustees to prepare financial statements for each accounting year which we must prepare and sign as Trustees or the accounting officer, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements are also true and correct. It is our duty to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

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

Date: 2 September 2024

MANDATORY STATEMENT

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
JENNYFIELD EVANGELICAL CHURCH

I report to the trustees on my examination of the accounts of Jennyfield Evangelical Church ('the charity') for the year ended 31 December 2023 on pages 6 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act, or
2. the accounts do not accord with the accounting records.

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

Jaimée Young
Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 3 October 2024

JENNYFIELD EVANGELICAL CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds				
		General	Designated	Restricted	2023	2022
	Notes	Funds	Funds	Funds	£	£
		£	£	£		
Income receipts						
Donations		39,799	-	-	39,799	27,526
Gift aid receipts		6,717	-	-	6,717	5,928
Income from letting of facilities		-	-	-	-	450
Other (Bank Interest)		1,414	9	-	1,423	-
Total receipts		<u>47,930</u>	<u>9</u>	<u>-</u>	<u>47,939</u>	<u>33,904</u>
						14,035
Payments						
Payments in relation to charitable activities undertaken directly	2	19,614	-	-	19,614	10,659
Grants paid in relation to charitable activities undertaken by others	3	2,460	-	-	2,460	1,810
Total payments		<u>22,074</u>	<u>-</u>	<u>-</u>	<u>22,074</u>	<u>12,469</u>
						9,605
Net of receipts / (payments) before		25,856	9	-	25,865	21,435
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>25,856</u>	<u>9</u>	<u>-</u>	<u>25,865</u>	<u>21,435</u>
Cash funds as at last year end		43,063	2,051	-	45,114	23,679
Cash funds at this year end	A	<u>68,919</u>	<u>2,060</u>	<u>-</u>	<u>70,979</u>	<u>45,114</u>

The notes on page 8 form part of these accounts.

Sum check - - - - -

THE OVERRIDING OBJECTIVE IS TO GIVE READERS A BROAD UNDERSTANDING OF THE TYPES OF ASSETS CONTROLLED BY THE TRUSTEES AND ANY MATERIAL LIABILITIES THAT NEED TO BE MET FROM THOSE FUNDS

REMEMBER THAT CHARITIES SORP DOES NOT APPLY

DISCLOSURE OF THE AMOUNT DUE AND WHEN THOSE AMOUNTS FALL DUE IS OPTIONAL; RECOMMEND THAT CHARITIES AT LEAST DISCLOSE THE AMOUNTS DUE

DISCLOSING COST OR CURRENT VALUE ARE BOTH OPTIONAL

APPROXIMATE VALUATIONS PROVIDED BY TRUSTEES CAN BE USED

OPTIONAL

CIOs ONLY

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

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

Peter MacLeod
Peter MacLeod

Date: 2 September 2024

The notes on page 8 form part of these accounts

JENNYFIELD EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

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

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds		Restricted Funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Ministry expenses (worship and away giving)	4,086	-	-	4,086	2,765
Youth and children's work	623	-	-	623	433
Small equipment	-	-	-	-	171
Maintenance of buildings & equipment	7,998	-	-	7,998	967
Utilities	2,831	-	-	2,831	2,673
Insurance	1,572	-	-	1,572	1,405
Office costs (legal, housekeeping, subscriptions)	2,504	-	-	2,504	2,245
	<u>19,614</u>	<u>-</u>	<u>-</u>	<u>19,614</u>	<u>10,659</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:

FIEC (membership of umbrella organisation and UK mission)	780	-	-	780	130
Other small grants to organisations (various Missionary 5%)	1,680	-	-	1,680	1,680
	<u>2,460</u>	<u>-</u>	<u>-</u>	<u>2,460</u>	<u>1,810</u>

4 Transactions with related parties

Two relatives of the trustee M Day were paid respectively a total of £180 and £120 fees for being a guest speaker; these payments are permitted by the charity's governing document.

No payments were made to any other trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

5 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	43,063	47,930	-	22,074	68,919
Designated funds					
Church extension	2,051	9	-	-	2,060
	<u>2,051</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>2,060</u>
Restricted funds					
	-	-	-	-	-
Total funds	<u>45,114</u>	<u>47,939</u>	<u>-</u>	<u>22,074</u>	<u>70,979</u>

Sum check (comparing fund balances to R&P Ac):

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***There are many different ways to lay out the information that will be used to prepare the accounts and this is just one suggestion
Charities should use categories that best reflect the income they have received and the expenditure they have incurred***

	[Bank account no 1]	[Bank account no 2]	[Bank account no 3]
<i>Cashbook balance at beginning of the year, per bank reconciliation</i>			

Summary of receipts in the year by category

[Offerings]
[Gift aid]
[Grants]
[income from events]
[Income from hiring facilities]
[Sale of assets]
[Loans]
etc.

Summary of payments during the year by category

[Employment costs]
[Rent]
[Council tax & water rates]
[Light, heat & water]
[Telephone]
[Insurance]
[Outreach activities]
[Maintenance of buildings & equipment]
[Independent examination]
[Office costs]
[Grants]
[Purchase of assets]
[Loans]

etc

Transfers between charity bank accounts / petty cash
(the sum of these transfers in column M should be nil)

--	--	--

Cashbook balance at end of the year, per bank reconciliation

0	0	0
---	---	---

[Petty cash]	[Adjustments]	[Final Figures]	[Categorisation of income]	

0

0

[Categorisation of expenditure]

TEMPLATE BANK RECONCILIATION

(1) Cashbook balance at the beginning of the year	45,174.00	[positive number]
(2) Receipts in the year	47,747.00	[positive number]
(3) Payments in the year	- 22,754.00	[negative number]
(4) Cashbook balance at the end of the year	<u>70,167.00</u>	A

Balance per bank statement at the end of the year [positive number]

Add: Receipts in (1) and (2) above that do not appear in the year's bank statements
[List these receipts] [positive number]

Less: Payments in (1) and (3) above that do not appear in the year's bank statements
[list these payments] [negative number]

-
B

Difference (should be nil) 70,167.00 = **A - B**

If the bank reconciles then 'A' and 'B' will be the same. If there is a difference then the difference needs to be investigated and corrected.

receipts in the year would include any income that had not been banked by the year-end (e.g. unbanked offerings)

payments in the year would include all cheques written in the year, including those cheques that have not cleared the bank by the year-end.

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