

# Walmer Chapel

Report and Accounts

Period ended 31 December 2020

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**WALMER CHAPEL**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

ADDRESS FOR CORRESPONDENCE	Wise Follies The Square Elham, Kent CT4 6TJ
GOVERNING DOCUMENT	CIO Constitution dated October 2019
CHARITY REGISTRATION NUMBER	1185852
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	C. Lambden – Pastor- Secretary P. Rees –Treasurer E. Phyll R. Packman R. Sharkey
BANKERS	HSBC Bank plc
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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**WALMER CHAPEL**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

The Trustees have pleasure in submitting the Report and Accounts for the period ended 31 December 2020.

**Objects of the charity**

The charity, which is a church, is governed by a constitution and is constituted as a CIO. The charity's principal object is to demonstrate the Christian faith in action by the advancement of the Christian faith. We seek to glorify God by obeying the Bible.

**Summary of the charity's main activities and achievements**

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

During the first half of the year we were continuing the many ministries of the Church: the regular Sunday morning and evening services for worship, midweek Bible study and prayer meeting, Sunday School, mums & tots group, and coffee morning, and these were well attended.

However, with the lockdown in March 2020 we moved the Sunday services to a Facebook live-stream, and the Bible study and prayer notes to an emailed or printed correspondence. We are thankful to God for those who were able to get the technology in place, and that as a congregation we have been able to connect via telephone. Also there has been the benefit that many who would not normally be able to attend some meetings in person due to infirmity or family commitments have been able to join from home. At times there have been additional visitors participating online, and so we intend to continue streaming services even when, God willing, we are able to return to normal.

With this in mind, we had an internet connection installed at the chapel, and streaming continued during the summer when we were able to resume services at church, with numbers limited due to social distancing requirements. A full risk assessment was carried out in accordance with government guidelines to ensure these events were Covid-secure. We have continued to keep these measures under review as guidance has been updated. Liaising with responsible government departments has proved a helpful source of up-to-date information during the pandemic.

Unfortunately, the children's work had to stop – Sunday school and toddlers – but from early in the lockdown we were able to resume Sunday school lessons, either live-streamed or pre-recorded, and put these on the internet for the children to access, with the activity materials being sent to homes for use there.

The Bible study, now in emailed or printed form, is reaching more people than usually attended the groups. The women's meeting has continued by telephone, and studies agreed upon to be done at home.

We have continued to support regularly the various missionaries and mission agencies we are connected with.

Door to door evangelism has necessarily been stopped, but we were able to distribute hundreds of newsletters/magazines with the gospel message and testimonies, contact details and online invitations, to homes in the area around the church, and to contacts previously made. Regular telephone or email contact has been maintained for those who subscribed under the Data Protection regulations, and we hope to follow up with our neighbours when conditions permit.

As we come to the end of a strange and difficult year we rejoice that we have a God who is sovereign over all, and who is working all things according to the counsel of His will for the glory of His name through the salvation of sinners, and that our Lord Jesus Christ is the same yesterday, today and forever. May he give us grace to do His will and work in the year ahead.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

**Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £30,000 (which equates to about 8 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 £35,100 and the charity is complying with its reserves policy.

**Governance**

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities of the Trust. Day to day management of church affairs is undertaken by the pastor/Elder of the Church, with the consent of the membership. All appointments are confirmed by the membership at the Annual General Meeting of the Church. A significant step in 2019 was becoming a CIO.

**Responsibilities of trustees**

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

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

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

**Approval**

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

Mr P Rees (Chair)

Date: 5th October 2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**WALMER CHAPEL**

I report to the trustees on my examination of the accounts of Walmer Chapel ('the charity') for the period ended 31 December 2020 on pages 5 to 7 following.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Jaimée Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 5th October 2021

**WALMER CHAPEL**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

		<u>Unrestricted Funds</u>		Restricted Funds	Period 17Oct2019 to 31Dec2020
	Notes	General Funds £	Designated Funds £	£	£
<b><i>Income receipts</i></b>					
Donations		19,402	-	-	19,402
Grants from Walmer Chapel [Trust]		56,202	-	-	56,202
Interest		17	-	-	17
<b><i>Total receipts</i></b>		<u>75,621</u>	<u>-</u>	<u>-</u>	<u>75,621</u>
<b><i>Payments</i></b>					
Payments in relation to charitable activities undertaken directly	2	39,185	-	-	39,185
Grants paid in relation to charitable activities undertaken by others	3	1,334	-	-	1,334
<b><i>Total payments</i></b>		<u>40,519</u>	<u>-</u>	<u>-</u>	<u>40,519</u>
Net of receipts / (payments) before transfers		35,102	-	-	35,102
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>35,102</u>	<u>-</u>	<u>-</u>	<u>35,102</u>
Cash funds as at last year end		-	-	-	-
<b>Cash funds at this year end</b>	A	<u>35,102</u>	<u>-</u>	<u>-</u>	<u>35,102</u>

The notes on page 7 form part of these accounts.

**WALMER CHAPEL**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

	Unrestricted Funds		Restricted funds	Period 17Oct2019 to 31Dec2020
	General funds	Designated funds		
	£	£	£	£
<b>A Cash funds</b>				
Cash at bank with immediate access	5,792	-	-	5,792
Notice deposits	29,309	-	-	29,309
	<u>35,102</u>	<u>-</u>	<u>-</u>	<u>35,102</u>
<b>B Other monetary assets</b>				
Gift aid due to charity	10,154	-	-	10,154
Other debtors	380	-	-	380
	<u>10,534</u>	<u>-</u>	<u>-</u>	<u>10,534</u>
<b>C Liabilities</b>				
<b>Falling due within one year:</b>				
Fee for Independent Examination	450	-	-	450
	<u>450</u>	<u>-</u>	<u>-</u>	<u>450</u>
<b>D Assets retained for charity's own use</b>				Value 2020
				£
Buildings				616,533
Contents				31,356
				<u>647,889</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

**E Guarantees and secured debts**

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 Mr P Rees (Chair) date 5th October 2021

The notes on page 7 form part of these accounts.

**WALMER CHAPEL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**1 Accounting policies**

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

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

		<u>Unrestricted Funds</u>		Restricted	Period 17Oct2019
		General	Designated	Funds	to 31Dec2020
		funds	funds		
		£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Employment costs	Note 4	30,099	-	-	30,099
Repairs, maintenance and equipment		1,220	-	-	1,220
Utilities, including broadband		2,892	-	-	2,892
Church activities, outreach other ministries		570	-	-	570
Insurance		936	-	-	936
Administration and support		481	-	-	481
Legal and professional fees, including subscriptions		285	-	-	285
Other costs		2,702	-	-	2,702
		<u>39,185</u>	<u>-</u>	<u>-</u>	<u>39,185</u>

**3 Grants and gifts paid to others**

Organisations:					
Organisations < £1,000		1,284	-	-	1,284
Individuals		50	-	-	50
		<u>1,334</u>	<u>-</u>	<u>-</u>	<u>1,334</u>

**4 Transactions with related parties**

Clive Lambden served as a church leader and was paid £28,670 for serving in that capacity, not for serving as a trustee; 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 Previous entity**

On 17th October 2019, Walmer Chapel [CIO] was registered to take over the activities of Walmer Chapel [Trust]. During the period, the trustees resolved to transfer all of the assets of the previous Trust to the CIO. It was approved by the Charity Commission that the CIO becomes the sole corporate trustee of the Trust. The CIO became active when the bank accounts were opened in February 2020.