

Walmer Chapel CIO

Report and Accounts

Year ended: 31st December 2021

WALMER CHAPEL CIO
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.Phyall R.Packman R.Sharkey (Retired 5 October 2021)
BANKERS	HSBC Bank PLC
INDEPENDENT EXAMINER	Jane Neame 52 Han Shades Lane Whistable Kent CT5 1NX

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WALMER CHAPEL CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2021.

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 quarter of the year we were still in the second lockdown, finally reopening during April, gradually with tight restrictions at first.

Over the course of the year, we were able to continue the many ministries of the Church: the regular Sunday morning and evening services for worship, midweek Bible study and prayer meeting, home group, Sunday School, mums & tots group, and coffee morning, and these were well attended. Our monthly outreaches in the town centre with a local evangelist were also able to continue.

We were able to have our first public meetings (missionary, church history etc.) from the summer, and term-time activities from September. The only meeting that was not able to resume was the women's group, many of whom are very old and have severe health issues.

Services are still being live-streamed and sermons loaded to the website, and these are still being viewed either in real-time or after the event, with many 'likes' and comments. Printed/emailed correspondence also continued throughout 2021 for the few who still could not get to church.

Plans were initiated to improve the quality of video recording etc. but are not yet implemented.

As things opened up, and particularly around Christmas, we saw an increase in new visitors, some of whom continued with us, who may have first tuned in to us online. Overall, two people were admitted into membership and one left, with any further activity belonging to 2022.

Distribution has continued 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. More contacts have been harvested via GDPR rules through the toddler and Sunday school groups which are open to the public. Regular telephone or email contact has been maintained pastorally, with many personal visits starting to materialise from that.

As we come to the end of another strange and difficult year we rejoice in 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, as we pray for plagues and wars to cease, and attempt to reach the lost.

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 £27,407.30, to £52,660.51, and expenditure decreased by £1,103.11, to £44,575.09. As a result the cash held by the charity increased by £8,085.42, to £43,294.90, of which £43,294.90 is unrestricted and can be used for any charitable purpose.

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 £43,294.90 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.

Organisational structure

In October 2021 one of the trustees, Robert Sharkey, term of office expired and stepped down.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

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: 19 October 2022



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's
report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of	Walmer Chapel CIO		
On accounts for the year ended	31 December 2021	Charity no (if any)	1185852
Set out on pages	5-7 (Five to Seven)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021

Responsibilities and basis of report As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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.

~~* Please delete the words in the brackets if they do not apply.~~

Signed:

Date:

18/9/2022

Name:

Mrs J C Neame

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address:

52 Ham Shades Lane Whitstable Kent CT5 1NX

WALMER CHAPEL CIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	2021	2020
Notes		£	£	£	£	£
Income receipts						
Donations		41,267	-	-	41,267	20,155
Gift aid receipts		11,330	-	-	11,330	-
Gift a one off		-	-	-	-	5,000
Credit			-	-	-	74
Interest		3	-	-	3	24
		<u>52,600</u>	<u>-</u>	<u>-</u>	<u>52,600</u>	<u>25,253</u>
Total receipts		<u>52,600</u>	<u>-</u>	<u>-</u>	<u>52,600</u>	<u>25,253</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	42,070	-	-	42,070	44,231
Grants paid in relation to charitable activities undertaken by others	3	1,670	-	-	1,670	2,384
		<u>43,740</u>	<u>-</u>	<u>-</u>	<u>43,740</u>	<u>46,615</u>
Purchase of fixed assets		775	-	-	775	-
Purchase of investments		-	-	-	-	-
Loans made		-	-	-	-	-
		<u>775</u>	<u>-</u>	<u>-</u>	<u>775</u>	<u>-</u>
Total payments		<u>44,515</u>	<u>-</u>	<u>-</u>	<u>44,515</u>	<u>46,615</u>
Net of receipts / (payments) before		8,085	-	-	8,085	-
Transfers between funds	6	-	-	-	-	-
Net movement in funds		<u>8,085</u>	<u>-</u>	<u>-</u>	<u>8,085</u>	<u>-</u>
Cash funds as at last year end		35,209	-	-	35,209	-
Cash funds at this year end	A	<u>43,294</u>	<u>-</u>	<u>-</u>	<u>43,294</u>	<u>-</u>

The notes on page 7 form part of these accounts.

WALMER CHAPEL CIO
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	Unrestricted Funds		Restricted funds	2021	2020
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	43,295	-	-	43,295	35,209
Notice deposits	-	-	-	-	-
Petty cash	-	-	-	-	-
	<u>43,295</u>	<u>ZERO</u>	<u>ZERO</u>	<u>43,295</u>	<u>35,209</u>
B Other monetary assets					
Gift aid due to charity	5,288	-	-	5,288	-
Other debtors	-	-	-	-	-
	<u>5,288</u>	<u>-</u>	<u>-</u>	<u>5,288</u>	<u>-</u>
C Liabilities					
Falling due within one year					
Fee for Independent Examination	400	-	-	400	-
	<u>400</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>

D Assets retained for charity's own use

	Fund to which asset belongs	Current value	Cost
		£	£
Land and buildings (insurance value)	One very old tin building and Brick Church	640,578	640,578
Music and PA equipment		5,400	6,000
Computers and IT		1,200	1,365
Furniture		1,800	2,000
Equipment		420	470
		<u>649,398</u>	<u>650,413</u>

Current values have been estimated by the trustees. The contents are insured at a value of £31,450.

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: 19 October 2022

The notes on page 7 form part of these accounts.

WALMER CHAPEL CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 Funds	Total 2021	Total 2020
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	33,763	-	-	33,763	33,356
Ministry expenses	160	-	-	160	1,196
Maintenance of buildings & equipment	90	-	-	90	1,292
Utilities including broadband	1,888	-	-	1,888	2,892
Insurance	971	-	-	971	936
Independent examination	690	-	-	690	-
Administration and support	568	-	-	568	-
Legal and professional fees, including subscriptions	625	-	-	625	4,559
Other costs	3,315	-	-	3,315	-
	<u>42,070</u>	<u>-</u>	<u>-</u>	<u>42,070</u>	<u>44,231</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
Mission Support	1,670	-	-	1,670
	<u>1,670</u>	<u>-</u>	<u>-</u>	<u>1,670</u>

4 Transactions with related parties

Clive Lambden served as a church leader and was paid £25,330 net, 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.