

Walmer Chapel CIO

Report and Accounts

Year ended...31st December 2022

WALMER CHAPEL CIO
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

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
BANKERS	HSBC Bank PLC
INDEPENDENT EXAMINER	Jane Neame 52 Ham Shades Lane Whistable Kent CT5 1NX

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WALMER CHAPEL CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have pleasure in submitting the Report and Accounts for the period ended 31 December 2022

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 course of this year, we were able to focus on building up the various 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 fairly well attended. Our monthly outreaches in the town centre with a local evangelist continued.

Women's meetings resumed from September with a new leadership and vision, and we also began a Christianity Explored course on alternate Tuesday evenings, starting with a few families, which quickly took on the character of a de-facto youth group, with up to eight teenagers attending

Occasional public meetings continued, but attendance of these was still down compared to pre-pandemic times.

Services are still being live-streamed and sermons loaded to the website, and the reach of these, indicated by 'followers,' 'likes' and comments, continues to steadily build, suggesting it ought to be retained. A new microphone has improved the sound quality of live-streaming. There has been evidence that the lives of members and listeners are being built up, with more requests for pastoral intervention.

Weekly postal/email services were discontinued and replaced with the *monthly* e-newsletter which comes with internet links, event dates and some thoughtful/biblical content. Paper copies are distributed to addresses without email or which requested post only. The newsletter is delivered to about 300 local homes along with the magazine 'Cheering words,' and extra copies are distributed to contacts; the print run varies according to the likely appeal of the content, with peaks around Easter, the end of the summer term, and Christmas.

There is also a prayer email, sent roughly fortnightly, for an inner group who signed up for it in writing as invited to when the weekly news stopped.

During the year we saw some new faces, some of whom had first discovered us on the internet. Some of these became regular attenders, and one was admitted into membership, while one couple left, up to the end of 2022.

More contacts have been harvested via GDPR rules through the toddler and Sunday school groups which are open to the public, and also one-off visitors to the Chapel. Regular telephone or email contact has been maintained pastorally, with personal visits increasing as restrictions eased.

We give thanks to Almighty God for bringing us thus far in our walk with him; and leave all things in his hands for the future as we seek to be faithful to the calling we have received through the Lord Jesus Christ, to whom be all the glory.

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

Financial review

During the year income decreased by £9,463.18, to £43,197.33, and expenditure increased by £1,656.01, to £46,231.10. As a result the cash held by the charity decreased by £3,033.77, to £40,261.13, of which £40,261.13 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 £40,261.13 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.

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: 18 October 2023



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**

31st December 2022

**Charity no
(if any)**

1185852

Set out on pages

6-9 (six to nine)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

As the charity's trustees, 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 all 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 in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:

Date:

21 September 2023

Name:

Mrs J C Neame

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

Institute of Chartered Accountants in England and Wales

Address:

52 Ham Shades Lane Whitstable Kent CT5 1NX

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

WALMER CHAPEL CIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	2022	2021
Notes		£	£	£	£	£
Income receipts						
Donations		36,078	-	-	36,078	41,267
Gift aid receipts		6,781	-	45	6,826	11,330
Gift a one off		-	-	250	250	-
Credit		-	-	-	-	-
Interest		43	-	-	43	3
		<u>42,902</u>	<u>-</u>	<u>295</u>	<u>43,197</u>	<u>52,600</u>
Total receipts		<u>42,902</u>	<u>-</u>	<u>295</u>	<u>43,197</u>	<u>52,600</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	43,996	-	-	43,996	42,070
Grants paid in relation to charitable activities undertaken by others	3	1,940	-	295	2,235	1,670
		<u>45,936</u>	<u>-</u>	<u>295</u>	<u>46,231</u>	<u>43,740</u>
Purchase of fixed assets		-	-	-	-	775
Purchase of investments		-	-	-	-	-
Loans made		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>775</u>
Total payments		<u>45,936</u>	<u>-</u>	<u>295</u>	<u>46,231</u>	<u>44,515</u>
Net of receipts / (payments) before		- 3,034	-	-	- 3,034	8,085
Transfers between funds	6	-	-	-	-	-
Net movement in funds		- 3,034	-	-	- 3,034	8,085
Cash funds as at last year end		43,294	-	-	43,294	35,209
Cash funds at this year end	A	<u>40,260</u>	<u>-</u>	<u>-</u>	<u>40,260</u>	<u>43,294</u>

The notes on pages 8 - 9 form part of these accounts.

WALMER CHAPEL CIO
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds		Restricted funds	2022	2021
		General funds	Designated funds			
		£	£	£	£	£
A Cash funds						
Cash at bank with immediate access		40,260	-	-	40,261	43,294
Notice deposits		-	-	-	-	-
Petty cash		-	-	-	-	-
		<u>40,260</u>	<u>ZERO</u>	<u>ZERO</u>	<u>40,261</u>	<u>43,294</u>
B Other monetary assets						
Gift aid due to charity		4,920	-	-	4,920	5,288
Other debtors		-	-	-	-	-
		<u>4,920</u>	<u>-</u>	<u>-</u>	<u>4,920</u>	<u>5,288</u>
C Liabilities						
Falling due within one year						
Fee for Independent Examination		400	-	-	400	400
		<u>400</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
D Assets retained for charity's own use						
				Fund to	(optional)	(optional)
				which asset	(optional)	
				belongs	Current	Cost
					value	£
Land and buildings (give brief details)	One very old tin building and Brick Church				640,578	640,578
Music and PA equipment					4,860	6,000
Computers and IT					1,080	1,365
Furniture					1,620	2,000
Equipment					378	470
					<u>648,516</u>	<u>650,413</u>

Current values have been estimated by the trustees.

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: 18 October 2023

The notes on pages 8 - 9 form part of these accounts.

WALMER CHAPEL CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	33,766	-	-	33,766	33,763
Ministry expenses	340	-	-	340	160
Maintenance of buildings & equipment	501	-	-	501	90
Utilities including broadband	3,058	-	-	3,058	1,888
Insurance	603	-	-	603	971
Independent examination	380	-	-	380	690
Administration and support	1,154	-	-	1,154	568
Legal and professional fees, including subscriptions	404	-	-	404	625
Other costs (Sundries/website/bank charges)	3,790	-	-	3,790	3,315
	<u>43,996</u>	<u>-</u>	<u>-</u>	<u>43,996</u>	<u>42,070</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:				
Mission Support	1,940	-	295	2,235
	<u>1,940</u>	<u>-</u>	<u>295</u>	<u>2,235</u>

WALMER CHAPEL CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Transactions with related parties

Clive Lambden served as a church leader and was paid £25,379 (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.

6 Movement of funds

	Balance at 31 Dec 2021 £	Receipts £	Payments £	Transfers £	Balance at 31 Dec 2022 £
General funds	43,294	42,902	- 45,936	-	40,260
Designated funds					
Organ Fund	-	-	-	-	-
Church Repair Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds					
Mission Fund - UKRAINE appeal		295	- 295	-	-
Pastoral Care Fund	-	-	-	-	-
	<u>-</u>	<u>295</u>	<u>- 295</u>	<u>-</u>	<u>-</u>
Total funds	<u>43,294</u>	<u>43,197</u>	<u>- 46,231</u>	<u>-</u>	<u>40,260</u>