

THE EVANGELICAL CHURCH

England & Wales - Charity number 1190135

Details

Other names	CEC, CHATHAM EVANGELICAL CHURCH
Status	Registered
Legal form	CIO
Registered	2020-06-26
Register	View on the Charity Commission register

Contact

Address Chatham Evangelical Church
138 Ordnance Street
Chatham
ME4 6SE

Phone 07967793027

Email church@cec4u.co.uk

Website www.cec4u.co.uk/

Activities

Objects: THE OBJECTS OF THE CHURCH ("THE OBJECTS") ARE FOR THE BENEFIT OF THE PUBLIC:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND(C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: The advancement of the Christian faith. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support. To advance education.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£118,947	£126,485	-	-
2024-03-31	£109,957	£149,889	-	-
2023-03-31	£108,842	£118,751	-	-
2022-03-31	£76,263	£90,476	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Brian John Sloan		2020-06-26
Glady Samuel Raj Nadar Arulmani		2020-06-26
MALCOLM LEICESTER-SMITH		2022-07-12
STEPHEN POPOOLA		2020-06-26
Samuel Mensah		2024-11-24
Samuel Walter Friday		2023-03-14

THE EVANGELICAL CHURCH

England & Wales - Charity number 1190135

Accounts

STEPHEN HILL PARTNERSHIP

C1768

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE EVANGELICAL CHURCH

Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

THE EVANGELICAL CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the Charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The Trust seeks to demonstrate the Christian faith in action by:

- Being an active church in the North Kent Area
- Seeking to advance the Christian faith
- Helping to relieve sickness and financial hardship
- Helping to advance education consistent with these objectives

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CEC comprises a group of Christians whose aim is to demonstrate the Christian faith wherever possible to people locally, nationally, and internationally.

The activities of CEC attract a multi-national congregation of believers. The age ranges are also very evenly balanced and this provides the church with a broad outlook.

The Sunday morning services are held at the nearby Fort Pitt Grammar School due to the size of the congregation for these services. During these services, the church provides a Sunday school for children between the ages of 3 to 11 years of age and one for ages 12 to 14.

At the CEC premises in Ordnance Street Chatham, the church holds a Prayer Meeting, Bible Teaching, Chatterbox (parents with toddlers' group), Youth Group, Ladies Group, and a Christian Music Group. Church House Groups and common interest Connect Groups are also organised by the church. Children's Holiday Clubs also take place during school holidays.

A Foodbank is operated from the CEC building by Medway Foodbank on a Wednesday. CEC covers all the heating and lighting costs and provides suitable secure storage for the food stocks.

CEC also continues to support, through an informal network, the activities of Churches Together in Medway.

During the year, CEC allowed a local church with the same objectives and purposes to hold Sunday morning services at 138 Ordnance Street whilst they looked for possible alternative venues.

Due to the planned voluntary retirement at the of March 2025 of the current Pastoral team, the Trustees began a formal recruitment process from May 2024 to find a replacement Pastor.

The new Pastor subsequently commenced employment on the 1 April 2025.

FINANCIAL REVIEW

Financial position

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £118,947 and expenditure of £126,485. There was an operating deficit of £7,538.

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Principal funding sources

CEC is reliant on the voluntary giving of those who attend the CEC weekly church services. In normal circumstances each year as a guide 10% of the income of CEC is donated to other organisations which the Trustees collectively decide upon with reference to the aims of the CEC as set out in the Charity Constitution.

To benefit from HMRC Gift Aid, CEC participates in the Assemblies of God Gift Aid Scheme.

In planning the activities of CEC, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

With effect from the 1 April 2025, CEC has three employees which consists of a part-time Pastor, a part-time Children's Worker and a part-time Treasurer. CEC believe that the primary focus of the employees should be on pastoral care and Christian teaching. Around 11% of the total related salary costs are for administrative/finance work. Many of the activities are achieved through voluntary service and these valuable CEC members cover a wide range of duties from Trusteeship to every day cleaning to ensure that CEC operates in line with it's objectives and purpose.

Reserves policy

The board of trustees have established a policy whereby free reserves held by the Charity should be maintained in accessible bank accounts at Kingdom Bank and Shawbrook Bank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation, incorporated on 26 June 2020 and commenced to trade on 1 June 2021. The Charity was established under a foundation model constitution which establishes the objectives and powers of the charitable incorporated organisation and is governed under its constitution. The Charity has its own safeguarding policy and uses a professional third party provider for DBS certification.

Organisational structure

The trustees meet each month with key staff and deal with the administration of the Charity encompassing the strategic vision, financial accountability and risk management.

Related parties

There were no related party transactions for the period end 31 March 2025.

The Charity does subscribe to the Assemblies of God, Great Britain, (Charity Number 1032245) as this provides the church with access to pastoral oversight and support.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190135

Principal address

Ordnance Street
Chatham
Kent
ME4 4SE

Trustees

Mr M Leicester-Smith
Mr D S Hadlum (resigned 31.03.2025)
Mr B J Sloan
Mr G S R N Arulmani
Mr S Popoola
Mr S W Friday
Mr S Mensah (with effect from 24.11.2024)

THE EVANGELICAL CHURCH


REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Stephen Hill Partnership
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

Approved by order of the board of trustees on 18 September 2025 and signed on its behalf by:



Mr B J Sloan - Trustee



GLADY NADAR ARULMANI

CHAIR PERSON

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

Independent examiner's report to the trustees of The Evangelical Church

I report to the Charity trustees on my examination of the accounts of The Evangelical Church (the Trust) for the year ended 31 March 2025.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Stephen Hill Partnership

Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

THE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	108,849	6,217	115,066	107,585
Charitable activities					
Children and youth income	5	-	596	596	-
Other trading activities	3	-	-	-	15
Investment income	4	<u>3,285</u>	<u>-</u>	<u>3,285</u>	<u>2,357</u>
Total		<u>112,134</u>	<u>6,813</u>	<u>118,947</u>	<u>109,957</u>
EXPENDITURE ON					
Charitable activities					
General		<u>120,188</u>	<u>6,297</u>	<u>126,485</u>	<u>149,889</u>
NET INCOME/(EXPENDITURE)		(8,054)	516	(7,538)	(39,932)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>664,165</u>	<u>200</u>	<u>664,365</u>	<u>704,297</u>
TOTAL FUNDS CARRIED FORWARD		<u>656,111</u>	<u>716</u>	<u>656,827</u>	<u>664,365</u>

The notes form part of these financial statements

THE EVANGELICAL CHURCH

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	470,749	-	470,749	486,208
CURRENT ASSETS					
Debtors	10	8,192	-	8,192	8,698
Cash at bank and in hand		<u>179,464</u>	<u>716</u>	<u>180,180</u>	<u>171,628</u>
		187,656	716	188,372	180,326
CREDITORS					
Amounts falling due within one year	11	(2,294)	-	(2,294)	(2,169)
NET CURRENT ASSETS					
		<u>185,362</u>	<u>716</u>	<u>186,078</u>	<u>178,157</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>656,111</u>	<u>716</u>	<u>656,827</u>	<u>664,365</u>
NET ASSETS					
		<u><u>656,111</u></u>	<u><u>716</u></u>	<u><u>656,827</u></u>	<u><u>664,365</u></u>
FUNDS					
Unrestricted funds	12			656,111	664,165
Restricted funds				<u>716</u>	<u>200</u>
TOTAL FUNDS					
				<u><u>656,827</u></u>	<u><u>664,365</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2025 and were signed on its behalf by:



Mr B J Sloan - Trustee



GLADY NAPAR ARULMANE
CHAIR PERSON

The notes form part of these financial statements

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost
Computer equipment	- 33% on reducing balance

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	93,727	89,045
Gift aid	15,122	13,843
Grants	<u>6,217</u>	<u>4,697</u>
	<u>115,066</u>	<u>107,585</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Foodbank	65	325
Ladies	204	52
Ashburnham	-	205
Newday	5,885	3,744
Kids Church	-	100
chatterbox/youth	<u>63</u>	<u>271</u>
	<u>6,217</u>	<u>4,697</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	15
Hall hire	<u>-</u>	<u>-</u>
	<u>-</u>	<u>15</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,285</u>	<u>2,357</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Children and youth income	Children and youth income	<u>596</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

One trustee, Rev D Hadlum, received remuneration of £34,440 in his capacity as minister of the church and not as a trustee.

Trustees' expenses

The church did reimburse entry ticket and accommodation costs for some Trustees to attend the Assemblies of God Annual Conference. This was done as part of their Trustee duties and not for any professional services provided to the church.

7. STAFF COSTS

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

	2025	2024
Charitable activities	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	102,889	4,696	107,585
Charitable activities			
Children and youth income	-	-	-
Other trading activities	15	-	15
Investment income	<u>2,357</u>	<u>-</u>	<u>2,357</u>
Total	<u>105,261</u>	<u>4,696</u>	<u>109,957</u>
EXPENDITURE ON			
Charitable activities			
General	<u>143,627</u>	<u>6,262</u>	<u>149,889</u>
NET INCOME/(EXPENDITURE)	(38,366)	(1,566)	(39,932)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>702,531</u>	<u>1,766</u>	<u>704,297</u>
TOTAL FUNDS CARRIED FORWARD	<u>664,165</u>	<u>200</u>	<u>664,365</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2024	500,000	38,506	404	538,910
Additions	<u>-</u>	<u>2,559</u>	<u>380</u>	<u>2,939</u>
At 31 March 2025	<u>500,000</u>	<u>41,065</u>	<u>784</u>	<u>541,849</u>
DEPRECIATION				
At 1 April 2024	30,000	22,480	222	52,702
Charge for year	<u>10,000</u>	<u>8,213</u>	<u>185</u>	<u>18,398</u>
At 31 March 2025	<u>40,000</u>	<u>30,693</u>	<u>407</u>	<u>71,100</u>
NET BOOK VALUE				
At 31 March 2025	<u>460,000</u>	<u>10,372</u>	<u>377</u>	<u>470,749</u>
At 31 March 2024	<u>470,000</u>	<u>16,026</u>	<u>182</u>	<u>486,208</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>8,192</u>	<u>8,698</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	734	609
Other creditors	<u>1,560</u>	<u>1,560</u>
	<u>2,294</u>	<u>2,169</u>

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	664,165	(8,054)	656,111
Restricted funds			
General	<u>200</u>	<u>516</u>	<u>716</u>
TOTAL FUNDS	<u>664,365</u>	<u>(7,538)</u>	<u>656,827</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,134	120,188	(8,054)
Restricted funds			
General	6,813	6,297	516
	<u>118,947</u>	<u>126,485</u>	<u>(7,538)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	702,531	(38,366)	664,165
Restricted funds			
General	1,766	(1,566)	200
	<u>704,297</u>	<u>(39,932)</u>	<u>664,365</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,261	(143,627)	(38,366)
Restricted funds			
General	4,696	(6,262)	(1,566)
	<u>109,957</u>	<u>(149,889)</u>	<u>(39,932)</u>
TOTAL FUNDS			

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	702,531	(46,420)	656,111
Restricted funds			
General	1,766	(1,050)	716
TOTAL FUNDS	<u>704,297</u>	<u>(47,470)</u>	<u>656,827</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,393	(263,813)	(46,420)
Restricted funds			
General	11,510	(12,560)	(1,050)
TOTAL FUNDS	<u>228,903</u>	<u>(276,373)</u>	<u>(47,470)</u>

13. RELATED PARTY DISCLOSURES

There were related party transactions for the period end 31 March 2025. The church reimbursed tickets and accommodation costs for some trustees to attend the Assemblies God Annual Conference, at a cost of £1,594.

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	93,727	89,045
Gift aid	15,122	13,843
Grants	<u>6,217</u>	<u>4,697</u>
	115,066	107,585
Other trading activities		
Fundraising events	<u>-</u>	<u>15</u>
	-	15
Investment income		
Deposit account interest	3,285	2,357
Charitable activities		
Children and youth income	<u>596</u>	<u>-</u>
Total incoming resources	118,947	109,957
EXPENDITURE		
Charitable activities		
Wages	64,126	62,334
Light, heat and cleaning	5,029	4,542
Sundries	1,915	723
Ministry and training	2,238	1,151
Children and youth work	373	498
Subscriptions	3,295	3,132
Hall hire	10,747	8,742
Communion	138	232
Property repairs	1,483	8,450
Grace church donation	-	23,597
Conference expenses	1,973	2,827
Grants to institutions	3,360	3,360
Grants to individuals	<u>6,297</u>	<u>7,959</u>
	100,974	127,547
Support costs		
Management		
Insurance	2,147	2,048
Telephone	648	327
Postage and stationery	205	202
Computer running expenses	732	-
Bank charges	<u>15</u>	<u>-</u>
	3,747	2,577

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Management		
Other		
Freehold property	10,000	10,000
Plant and machinery	8,213	7,684
Computer equipment	<u>185</u>	<u>89</u>
	18,398	17,773
Governance costs		
Accountancy and legal fees	<u>3,366</u>	<u>1,992</u>
Total resources expended	<u>126,485</u>	<u>149,889</u>
Net expenditure	<u><u>(7,538)</u></u>	<u><u>(39,932)</u></u>

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

England & Wales - Charity number 1190135

Accounts

REGISTERED CHARITY NUMBER: 1190135

STEPHEN HILL PARTNERSHIP
C176B

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE EVANGELICAL CHURCH

Stephen Hill Partnership Limited
139-141 Watling Street
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THE EVANGELICAL CHURCH

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FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Objectives and aims

The Trust seeks to demonstrate the christian faith in action by :

- Being an active church in the North Kent Area
- Seeking to advance the christian faith
- Helping to relieve sickness and financial hardship
- Helping to advance education consistent with these objectives

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CEC comprises a group of Christians whose aim is to demonstrate the Christian faith wherever possible to people locally, nationally, and internationally

The activities of CEC attract a multi-national congregation of believers. The age ranges are also very evenly balanced and this provides the church with a broad outlook.

The Sunday morning services are held at the nearby Fort Pitt Grammar school due to the size of the congregation for these services. During these services the church provides a Sunday school for children between the ages of 3 to 11 years of age.

At the CEC premises in Ordnance Street Chatham the church holds a Prayer Meeting, Bible Teaching, Chatterbox (parents with toddlers' group), Youth Group, Ladies Group, and a Christian Music Group. Church House Groups and common interest Connect Groups are also organized by the church. Children's Holiday Clubs also take place during school holidays.

A Foodbank is operated from the CEC building by Medway Foodbank on a Wednesday. CEC covers all the heating and lighting costs and provides suitable secure storage for the food stocks.

CEC also continues to support through an informal network the activities of Churches Together in Medway.

During the year CEC allowed a local church with the same objectives and purposes to hold sunday morning services at 138 Ordnance Street whilst they looked for possible alternative venues.

In October 2023 CEC made a significant donation of £20,000 to the Grace Church in Maidstone (Charity registration number 1119181) building project. The purpose of the building project is to enable the church to provide more community based activities such as youth and children groups. The CEC congregation was consulted prior to the donation being made and this included a site visit on a Saturday morning. No objections were raised regarding the donation and the CEC trustees were comfortable that the purposes and objectives of Grace Church were aligned to CEC. The donation made a significant contribution which enabled the next phase of works to progress.

FINANCIAL REVIEW

Financial position

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

During the year the charity had income of £109,957 and expenditure of £149,889. There was an operating deficit of £39,932.

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Principal funding sources

CEC is reliant on the voluntary giving of those who attend the CEC weekly church services. In normal circumstances each year as a guide 10% of the income of CEC is donated to other organisations which the Trustees collectively decide upon with reference to the aims of the CEC as set out in the Charity Constitution.

To benefit from HMRC Gift Aid CEC participates in the Assemblies of God Gift Aid Scheme.

In planning the activities of CEC, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

CEC has four employees which consists of a full time Pastor, a part time Pastoral Assistant, a part time Children's Worker and a part time Treasurer. CEC believe that the primary focus of the employees should be on pastoral care and Christian teaching. Around 11% of the total related salary costs are for administrative/finance work.

Many of the activities are achieved through voluntary service and these valuable CEC members cover a wide range of duties from Trusteeship to every day cleaning to ensure that CEC operates in line with its objectives and purpose.

Reserves policy

The board of trustees have established a policy whereby free reserves held by the Charity should be maintained in accessible bank accounts at Kingdom Bank and Shawbrook Bank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation, incorporated on 26 June 2020 and commenced to trade on 1 June 2021. The Charity was established under a foundation model constitution which establishes the objectives and powers of the charitable incorporated organisation and is governed under its constitution. The charity has its own safeguarding policy and uses a professional third party provider for DBS certification.

Organisational structure

The trustees meet each month with key staff and deal with the administration of the Charity encompassing the strategic vision, financial accountability and risk management.

Related parties

There were related party transactions for the period end 31 March 2024. The church reimbursed tickets and accommodation costs for some trustees to attend the Assemblies God Annual Conference, at a cost of £2,827.

The Charity does subscribe to the Assemblies of God, Great Britain, (Charity Number 1032245) as this provides the church with access to pastoral oversight and support.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190135

Principal address

Ordnance Street
Chatham
Kent
ME4 4SE

Trustees

Mr J P Holland (resigned 3.4.23)
Mr M Leicester-Smith
Mr D S Hadlum
Mr B J Sloan
Mr G S R N Arulmani
Mr S Popoola
Mr S W Friday

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Stephen Hill Partnership
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

Approved by order of the board of trustees on 19 September 2024 and signed on its behalf by:



Mr B J Sloan - Trustee

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

Independent examiner's report to the trustees of The Evangelical Church

I report to the charity trustees on my examination of the accounts of The Evangelical Church (the Trust) for the year ended 31 March 2024.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Stephen Hill Partnership

Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

19 September 2024

THE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	102,889	4,696	107,585	107,151
Charitable activities					
Children and youth income	5	-	-	-	161
Other trading activities	3	15	-	15	532
Investment income	4	2,357	-	2,357	998
Total		<u>105,261</u>	<u>4,696</u>	<u>109,957</u>	<u>108,842</u>
EXPENDITURE ON					
Charitable activities					
General		<u>143,627</u>	<u>6,262</u>	<u>149,889</u>	<u>118,751</u>
NET INCOME/(EXPENDITURE)		(38,366)	(1,566)	(39,932)	(9,909)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>702,531</u>	<u>1,766</u>	<u>704,297</u>	<u>714,206</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>664,165</u></u>	<u><u>200</u></u>	<u><u>664,365</u></u>	<u><u>704,297</u></u>

The notes form part of these financial statements

THE EVANGELICAL CHURCH

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	486,208	-	486,208	502,957
CURRENT ASSETS					
Debtors	10	8,698	-	8,698	5,685
Cash at bank and in hand		171,428	200	171,628	197,215
		<u>180,126</u>	<u>200</u>	<u>180,326</u>	<u>202,900</u>
CREDITORS					
Amounts falling due within one year	11	(2,169)	-	(2,169)	(1,560)
		<u>177,957</u>	<u>200</u>	<u>178,157</u>	<u>201,340</u>
NET CURRENT ASSETS					
		<u>664,165</u>	<u>200</u>	<u>664,365</u>	<u>704,297</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>664,165</u>	<u>200</u>	<u>664,365</u>	<u>704,297</u>
NET ASSETS					
		<u>664,165</u>	<u>200</u>	<u>664,365</u>	<u>704,297</u>
FUNDS					
Unrestricted funds	12			664,165	702,531
Restricted funds				200	1,766
				<u>664,365</u>	<u>704,297</u>
TOTAL FUNDS					
				<u>664,365</u>	<u>704,297</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2024 and were signed on its behalf by:



Mr B J Sloan - Trustee

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	89,045	81,805
Gift aid	13,843	10,454
Grants	4,697	14,892
	<u>107,585</u>	<u>107,151</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Foodbank	325	155
Ukraine	-	2,232
Ladies	52	503
Ashburnham	205	7,315
Newday	3,744	3,270
Romania	-	60
Earthquake	-	1,257
Kids Church	100	100
chatterbox/youth	271	-
	<u>4,697</u>	<u>14,892</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	15	132
Hall hire	-	400
	<u>15</u>	<u>532</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,357</u>	<u>998</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Children and youth income	Children and youth income	-	161
		<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

One trustee, Rev D Hadlum, received remuneration of £34,440 plus pension costs of £471, in his capacity as minister of the church and not as a trustee.

Trustees' expenses

The church did reimburse entry ticket and accommodation costs for some Trustees to attend the Assemblies of God Annual Conference. This was done as part of their Trustee duties and not for any professional services provided to the church.

7. STAFF COSTS

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

	2024	2023
Charitable activities	4	4
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,259	14,892	107,151
Charitable activities			
Children and youth income	-	161	161
Other trading activities	532	-	532
Investment income	998	-	998
Total	<u>93,789</u>	<u>15,053</u>	<u>108,842</u>
EXPENDITURE ON			
Charitable activities			
General	105,301	13,450	118,751
NET INCOME/(EXPENDITURE)	(11,512)	1,603	(9,909)
RECONCILIATION OF FUNDS			
Total funds brought forward	714,043	163	714,206
TOTAL FUNDS CARRIED FORWARD	<u>702,531</u>	<u>1,766</u>	<u>704,297</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2023	500,000	37,482	404	537,886
Additions	-	1,024	-	1,024
At 31 March 2024	<u>500,000</u>	<u>38,506</u>	<u>404</u>	<u>538,910</u>
DEPRECIATION				
At 1 April 2023	20,000	14,796	133	34,929
Charge for year	10,000	7,684	89	17,773
At 31 March 2024	<u>30,000</u>	<u>22,480</u>	<u>222</u>	<u>52,702</u>
NET BOOK VALUE				
At 31 March 2024	<u>470,000</u>	<u>16,026</u>	<u>182</u>	<u>486,208</u>
At 31 March 2023	<u>480,000</u>	<u>22,686</u>	<u>271</u>	<u>502,957</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>8,698</u>	<u>5,685</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	609	-
Other creditors	<u>1,560</u>	<u>1,560</u>
	<u>2,169</u>	<u>1,560</u>

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	702,531	(38,366)	664,165
Restricted funds			
General	1,766	(1,566)	200
TOTAL FUNDS	<u>704,297</u>	<u>(39,932)</u>	<u>664,365</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,261	(143,627)	(38,366)
Restricted funds			
General	4,696	(6,262)	(1,566)
TOTAL FUNDS	<u>109,957</u>	<u>(149,889)</u>	<u>(39,932)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	714,043	(11,512)	702,531
Restricted funds			
General	163	1,603	1,766
TOTAL FUNDS	<u>714,206</u>	<u>(9,909)</u>	<u>704,297</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,789	(105,301)	(11,512)
Restricted funds			
General	15,053	(13,450)	1,603
TOTAL FUNDS	<u>108,842</u>	<u>(118,751)</u>	<u>(9,909)</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	714,043	(49,878)	664,165
Restricted funds			
General	163	37	200
TOTAL FUNDS	<u>714,206</u>	<u>(49,841)</u>	<u>664,365</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,050	(248,928)	(49,878)
Restricted funds			
General	19,749	(19,712)	37
TOTAL FUNDS	<u>218,799</u>	<u>(268,640)</u>	<u>(49,841)</u>

13. RELATED PARTY DISCLOSURES

There were related party transactions for the period end 31 March 2024. The church reimbursed tickets and accommodation costs for some trustees to attend the Assemblies God Annual Conference, at a cost of £2,827.

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	89,045	81,805
Gift aid	13,843	10,454
Grants	4,697	14,892
	<hr/>	<hr/>
	107,585	107,151
Other trading activities		
Fundraising events	15	132
Hall hire	-	400
	<hr/>	<hr/>
	15	532
Investment income		
Deposit account interest	2,357	998
Charitable activities		
Children and youth income	-	161
	<hr/>	<hr/>
Total incoming resources	109,957	108,842
EXPENDITURE		
Charitable activities		
Wages	62,334	58,188
Light, heat and cleaning	4,542	2,278
Sundries	723	1,387
Ministry and training	1,151	2,339
Children and youth work	498	55
Subscriptions	3,132	2,812
Hall hire	8,742	10,993
Communion	232	259
Property repairs	8,450	2,285
Grace church donation	23,597	-
Conference expenses	2,827	-
Grants to institutions	3,360	3,360
Grants to individuals	7,959	13,450
	<hr/>	<hr/>
	127,547	97,406
Support costs		
Management		
Insurance	2,048	1,870
Telephone	327	338
Postage and stationery	202	68
	<hr/>	<hr/>
	2,577	2,276

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Management		
Other		
Freehold property	10,000	10,000
Plant and machinery	7,684	7,496
Computer equipment	89	133
	<u>17,773</u>	<u>17,629</u>
Governance costs		
Accountancy and legal fees	1,992	1,440
	<u>149,889</u>	<u>118,751</u>
Total resources expended		
	<u>(39,932)</u>	<u>(9,909)</u>
Net expenditure		

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

England & Wales - Charity number 1190135

Accounts

REGISTERED CHARITY NUMBER: 1190135

STEPHEN HILL PARTNERSHIP
C176(B)

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE EVANGELICAL CHURCH

Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

THE EVANGELICAL CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The Trust seeks to demonstrate the christian faith in action by :

- Being an active church in the North Kent Area
- Seeking to advance the christian faith
- Helping to relieve sickness and financial hardship
- Helping to advance education consistent with these objectives

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CEC comprises a group of Christians whose aim is to demonstrate the Christian faith wherever possible to people locally, nationally, and internationally

The activities of CEC attract a multi-national congregation of believers. The age ranges are also very evenly balanced and this provides the church with a broad outlook.

The Sunday morning services are held at the nearby Fort Pitt Grammar school due to the size of the congregation for these services. During these services the church provides a Sunday school for children between the ages of 3 to 11 years of age.

At the CEC premises in Ordnance Street Chatham the church holds a Prayer Meeting, Bible Teaching, Chatterbox (parents with toddlers' group), Youth Group, Ladies Group, and a Christian Music Group. Church House Groups and common interest Connect Groups are also organized by the church. Children's Holiday Clubs also take place during school holidays.

A Foodbank is operated from the CEC building by Medway Foodbank on a Wednesday. CEC covers all the heating and lighting costs and provides suitable secure storage for the food stocks.

CEC also continues to support through an informal network the activities of Churches Together in Medway.

At the end of March 2023, a group from CEC attended a bible teaching weekend at Ashburnham Place in Battle in East Sussex. The programme was run by CEC and all associated costs were covered by those attending the weekend.

FINANCIAL REVIEW

Financial position

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

During the year the charity had income of £108,842 and expenditure of £118,751 There was an operating deficit of £9,909.

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Principal funding sources

CEC is reliant on the voluntary giving of those who attend the CEC weekly church services. In normal circumstances each year as a guide 10% of the income of CEC is donated to other organisations which the Trustees collectively decide upon with reference to the aims of the CEC as set out in the Charity Constitution.

To benefit from HMRC Gift Aid CEC participates in the Assemblies of God Gift Aid Scheme.

In planning the activities of CEC, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.

CEC has four employees which consists of a full time Pastor, a part time Pastoral Assistant, a part time Children's Worker and a part time Treasurer. CEC believe that the primary focus of the employees should be on pastoral care and Christian teaching. Around 11% of the total related salary costs are for administrative/finance work.

Many of the activities are achieved through voluntary service and these valuable CEC members cover a wide range of duties from Trusteeship to every day cleaning to ensure that CEC operates in line with its objectives and purpose.

Reserves policy

The board of trustees have established a policy whereby free reserves held by the Charity should be maintained in accessible bank accounts at Kingdom Bank and Shawbrook Bank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation, incorporated on 26 June 2020 and commenced to trade on 1 June 2021. The Charity was established under a foundation model constitution which establishes the objectives and powers of the charitable incorporated organisation and is governed under its constitution. The charity has its own safeguarding policy and uses a professional third party provider for DBS certification.

Organisational structure

The trustees meet each month with key staff and deal with the administration of the Charity encompassing the strategic vision, financial accountability and risk management.

Related parties

There were no related party transactions for the period end 31 March 2023.

The Charity does subscribe to the Assemblies of God, Great Britain, (Charity Number 1032245) as this provides the church with access to pastoral oversight and support.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190135

Principal address

Ordnance Street
Chatham
Kent
ME4 4SE

Trustees

Mr J P Holland (resigned 3.4.23)

Mr M Leicester-Smith (appointed 12.7.22)

Mr D S Hadlum

Mr B J Sloan

Mr G S R N Arulmani

Mr S Popoola

Mr S W Friday (appointed 14.3.23)

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Stephen Hill Partnership
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

Approved by order of the board of trustees on 19 October 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B J Sloan', written in a cursive style.

Mr B J Sloan - Trustee

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

Independent examiner's report to the trustees of The Evangelical Church

I report to the charity trustees on my examination of the accounts of The Evangelical Church (the Trust) for the year ended 31 March 2023.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Stephen Hill Partnership

Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

19 October 2023

THE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	92,259	14,892	107,151	75,447
Charitable activities					
Children and youth income	5	-	161	161	186
Other trading activities	3	532	-	532	-
Investment income	4	998	-	998	630
Total		<u>93,789</u>	<u>15,053</u>	<u>108,842</u>	<u>76,263</u>
EXPENDITURE ON					
Charitable activities					
General		<u>105,301</u>	<u>13,450</u>	<u>118,751</u>	<u>90,476</u>
NET INCOME/(EXPENDITURE)		(11,512)	1,603	(9,909)	(14,213)
RECONCILIATION OF FUNDS					
Total funds brought forward		714,043	163	714,206	728,419
TOTAL FUNDS CARRIED FORWARD		<u><u>702,531</u></u>	<u><u>1,766</u></u>	<u><u>704,297</u></u>	<u><u>714,206</u></u>

THE EVANGELICAL CHURCH

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	502,957	-	502,957	519,200
CURRENT ASSETS					
Debtors	10	5,685	-	5,685	3,615
Cash at bank and in hand		195,450	1,766	197,216	192,951
		<u>201,135</u>	<u>1,766</u>	<u>202,901</u>	<u>196,566</u>
CREDITORS					
Amounts falling due within one year	11	(1,561)	-	(1,561)	(1,560)
NET CURRENT ASSETS		<u>199,574</u>	<u>1,766</u>	<u>201,340</u>	<u>195,006</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>702,531</u>	<u>1,766</u>	<u>704,297</u>	<u>714,206</u>
NET ASSETS		<u>702,531</u>	<u>1,766</u>	<u>704,297</u>	<u>714,206</u>
FUNDS					
Unrestricted funds	12			702,531	714,043
Restricted funds				1,766	163
TOTAL FUNDS				<u>704,297</u>	<u>714,206</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:



Mr B J Sloan - Trustee

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	81,805	56,025
Gift aid	10,454	15,883
Grants	14,892	3,539
	<u>107,151</u>	<u>75,447</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Foodbank	155	1,064
Caring Hands	-	30
Ukraine	2,232	2,025
Ladies	503	220
Ashburnham	7,315	200
Newday	3,270	-
Romania	60	-
Earthquake	1,257	-
Kids Church	100	-
	<u>14,892</u>	<u>3,539</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	132	-
Hall hire	400	-
	<u>532</u>	<u>-</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>998</u>	<u>630</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Children and youth income	Children and youth income	161	186
		<u>161</u>	<u>186</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

One trustee, Rev D Hadlum, received remuneration of £32,800 in his capacity as minister of the church and not as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

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

	2023	2022
Charitable activities	4	4
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,909	3,538	75,447
Charitable activities			
Children and youth income	-	186	186
Investment income	630	-	630
Total	<u>72,539</u>	<u>3,724</u>	<u>76,263</u>
EXPENDITURE ON			
Charitable activities			
General	85,499	4,977	90,476
NET INCOME/(EXPENDITURE)	(12,960)	(1,253)	(14,213)
RECONCILIATION OF FUNDS			
Total funds brought forward	727,003	1,416	728,419
TOTAL FUNDS CARRIED FORWARD	<u>714,043</u>	<u>163</u>	<u>714,206</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2022	500,000	36,500	-	536,500
Additions	-	982	404	1,386
At 31 March 2023	<u>500,000</u>	<u>37,482</u>	<u>404</u>	<u>537,886</u>
DEPRECIATION				
At 1 April 2022	10,000	7,300	-	17,300
Charge for year	10,000	7,496	133	17,629
At 31 March 2023	<u>20,000</u>	<u>14,796</u>	<u>133</u>	<u>34,929</u>
NET BOOK VALUE				
At 31 March 2023	<u>480,000</u>	<u>22,686</u>	<u>271</u>	<u>502,957</u>
At 31 March 2022	<u>490,000</u>	<u>29,200</u>	<u>-</u>	<u>519,200</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>5,685</u>	<u>3,615</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>1,561</u>	<u>1,560</u>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	714,043	(11,512)	702,531
Restricted funds			
General	163	1,603	1,766
TOTAL FUNDS	<u>714,206</u>	<u>(9,909)</u>	<u>704,297</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,789	(105,301)	(11,512)
Restricted funds			
General	15,053	(13,450)	1,603
TOTAL FUNDS	<u>108,842</u>	<u>(118,751)</u>	<u>(9,909)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	727,003	(12,960)	714,043
Restricted funds			
General	1,416	(1,253)	163
TOTAL FUNDS	<u>728,419</u>	<u>(14,213)</u>	<u>714,206</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,539	(85,499)	(12,960)
Restricted funds			
General	3,724	(4,977)	(1,253)
TOTAL FUNDS	<u>76,263</u>	<u>(90,476)</u>	<u>(14,213)</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	727,003	(24,472)	702,531
Restricted funds			
General	1,416	350	1,766
TOTAL FUNDS	<u>728,419</u>	<u>(24,122)</u>	<u>704,297</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,328	(190,800)	(24,472)
Restricted funds			
General	18,777	(18,427)	350
TOTAL FUNDS	<u>185,105</u>	<u>(209,227)</u>	<u>(24,122)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81,805	56,025
Gift aid	10,454	15,883
Grants	14,892	3,539
	<hr/>	<hr/>
	107,151	75,447
Other trading activities		
Fundraising events	132	-
Hall hire	400	-
	<hr/>	<hr/>
	532	-
Investment income		
Deposit account interest	998	630
Charitable activities		
Children and youth income	161	186
	<hr/>	<hr/>
Total incoming resources	108,842	76,263
EXPENDITURE		
Charitable activities		
Wages	58,188	49,215
Light, heat and cleaning	2,278	1,069
Sundries	1,387	1,317
Ministry and training	2,339	558
Children and youth work	55	505
Subscriptions	2,812	2,379
Hall hire	10,993	1,674
Communion	259	642
Legal fees	-	2,591
Property repairs	2,285	1,144
Grants to institutions	3,360	2,800
Grants to individuals	13,450	4,821
	<hr/>	<hr/>
	97,406	68,715
Support costs		
Management		
Insurance	1,870	1,373
Telephone	338	249
Postage and stationery	68	19
	<hr/>	<hr/>
	2,276	1,641
Other		
Freehold property	10,000	10,000
Carried forward	10,000	10,000

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Other		
Brought forward	10,000	10,000
Plant and machinery	7,496	7,300
Computer equipment	133	-
	<u>17,629</u>	<u>17,300</u>
Governance costs		
Accountancy and legal fees	1,440	2,820
	<u>118,751</u>	<u>90,476</u>
Total resources expended		
Net expenditure	<u>(9,909)</u>	<u>(14,213)</u>

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

England & Wales - Charity number 1190135

Accounts

REGISTERED CHARITY NUMBER: 1190135

STEPHEN HILL PARTNERSHIP
C176 (B)

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE EVANGELICAL CHURCH

Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

THE EVANGELICAL CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Objectives and aims

The Trust seeks to demonstrate the christian faith in action by :

- Being an active church in the North Kent Area
- Seeking to advance the christian faith
- Helping to relieve sickness and financial hardship
- Helping to advance education consistent with these objectives

Public benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CEC comprises a group of Christians whose aim is to demonstrate the Christian faith wherever possible to people locally, nationally and internationally.

The activities of CEC attract a multinational congregation of believers. The age ranges are also very evenly balanced and this provides the Church with a broad outlook.

Throughout the Covid-19 lockdowns CEC continued to provide an online weekly service which received positive feedback and some restricted services at the CEC building. This included regular children's activities and Pastoral support continued to be provided throughout all of the different lockdown stages.

All CEC employees continued working throughout and were actively engaged in supporting Church members.

The Trustees continued to meet monthly and the financial position has been closely monitored. Church members giving, continued through bank transfers and collection boxes were sited at CEC and the school hall all of which contributed to the ongoing salary and other expenses.

Church services at Fort Pitt Grammar School were able to recommence on the 25 September 2021.

In addition to the weekly Church service, CEC has been able to re-establish an in-person Chatterbox (mothers and toddlers' group, a Youth Group, Junior Church (Eagles and Eaglets), Ladies Group, House groups and common interest Connect Groups (to date a Music Group and a Single Ladies support group).

A Foodbank operated from the CEC building until the end of April 2020 when the service was centralized. CEC have now made the building available to Foodbank on a Wednesday from early 2022.

CEC continued to work closely with Churches Together in Medway

FINANCIAL REVIEW

Financial position

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

During the year the charity had income of £76,263 and expenditure of £90,076. There was an operating deficit of £14,213.

THE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

The board of trustees have established a policy whereby free reserves held by the Charity should be maintained in accessible bank accounts at Kingdom Bank and Shawbrook Bank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation, incorporated on 26 June 2020 and commenced to trade on 1 June 2021. The Charity was established under a foundation model constitution which establishes the objectives and powers of the charitable incorporated organisation and is governed under its constitution.

Organisational structure

The trustees meet each month with key staff and deal with the administration of the Charity encompassing the strategic vision, financial accountability and risk management.

Related parties

There were no related party transactions for the period end 31 March 2022.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190135

Principal address

Ordnance Street
Chatham
Kent
ME4 4SE

Trustees

Mr J P Holland
Mr M Leicester-Smith (appointed 12.7.22)
Mr D S Hadlum
Mr B J Sloan
Mr G S R N Arulmani
Mr S Popoola

Independent Examiner

Stephen Hill Partnership
Chartered accountants
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

Approved by order of the board of trustees on 13 September 2022 and signed on its behalf by:



Mr B J Sloan - Trustee

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

Independent examiner's report to the trustees of The Evangelical Church

I report to the charity trustees on my examination of the accounts of The Evangelical Church (the Trust) for the year ended 31 March 2022.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Stephen Hill Partnership
Chartered accountants
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

13 September 2022

THE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.3.22 Total funds £	Period 26.6.20 to 31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	71,909	3,538	75,447	-
Charitable activities	4				
Children and youth income		-	186	186	-
Investment income	3	630	-	630	-
Total		<u>72,539</u>	<u>3,724</u>	<u>76,263</u>	<u>-</u>
EXPENDITURE ON					
Charitable activities					
General		85,499	4,977	90,476	-
NET INCOME/(EXPENDITURE)		<u>(12,960)</u>	<u>(1,253)</u>	<u>(14,213)</u>	<u>-</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>727,003</u>	<u>1,416</u>	<u>728,419</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>714,043</u></u>	<u><u>163</u></u>	<u><u>714,206</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

THE EVANGELICAL CHURCH

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	519,200	-	519,200	-
CURRENT ASSETS					
Debtors	9	3,615	-	3,615	-
Cash at bank and in hand		192,788	163	192,951	-
		<u>196,403</u>	<u>163</u>	<u>196,566</u>	<u>-</u>
CREDITORS					
Amounts falling due within one year	10	(1,560)	-	(1,560)	-
		<u>194,843</u>	<u>163</u>	<u>195,006</u>	<u>-</u>
NET CURRENT ASSETS					
		<u>714,043</u>	<u>163</u>	<u>714,206</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>714,043</u>	<u>163</u>	<u>714,206</u>	<u>-</u>
NET ASSETS					
		<u>714,043</u>	<u>163</u>	<u>714,206</u>	<u>-</u>
FUNDS					
Unrestricted funds	11			714,043	-
Restricted funds				163	-
				<u>714,206</u>	<u>-</u>
TOTAL FUNDS					
				<u>714,206</u>	<u>-</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2022 and were signed on its behalf by:

Mr B J Sloan - Trustee

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Year Ended 31.3.22 £	Period 26.6.20 to 31.3.21 £
Donations	56,024	-
Gift aid	15,883	-
Grants	3,540	-
	<u>75,447</u>	<u>-</u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Year Ended 31.3.22 £	Period 26.6.20 to 31.3.21 £
Foodbank	1,065	-
Caring Hands	30	-
Ukraine	2,025	-
Ladies	220	-
Ashburnham	200	-
	<u>3,540</u>	<u>-</u>

3. INVESTMENT INCOME

	Year Ended 31.3.22 £	Period 26.6.20 to 31.3.21 £
Deposit account interest	630	-
	<u>630</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 31.3.22 £	Period 26.6.20 to 31.3.21 £
Children and youth income	186	-
	<u>186</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

One trustee, Rev D Hadlum, received remuneration of £27,333 in his capacity as minister of the church and not as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. STAFF COSTS

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

	Year Ended 31.3.22	Period 26.6.20 to 31.3.21
Charitable activities	4	-
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	<u> </u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2021 and 31 March 2022	500,000	36,500	536,500
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
Charge for year	10,000	7,300	17,300
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2022	490,000	29,200	519,200
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	500,000	36,500	536,500
	<u> </u>	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	3,615	-
	<u> </u>	<u> </u>

THE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	1,560	-

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	727,003	(12,960)	714,043
Restricted funds			
General	1,416	(1,253)	163
TOTAL FUNDS	<u>728,419</u>	<u>(14,213)</u>	<u>714,206</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,539	(85,499)	(12,960)
Restricted funds			
General	3,724	(4,977)	(1,253)
TOTAL FUNDS	<u>76,263</u>	<u>(90,476)</u>	<u>(14,213)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Year Ended 31.3.22 £	Period 26.6.20 to 31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	56,024	-
Gift aid	15,883	-
Grants	3,540	-
	<u>75,447</u>	<u>-</u>
Investment income		
Deposit account interest	630	-
Charitable activities		
Children and youth income	186	-
	<u>186</u>	<u>-</u>
Total incoming resources	76,263	-
EXPENDITURE		
Charitable activities		
Wages	49,215	-
Light, heat and cleaning	1,069	-
Sundries	1,317	-
Ministry and training	558	-
Children and youth work	505	-
Subscriptions	2,379	-
Hall hire	1,674	-
Communion	642	-
Legal fees	2,591	-
Property repairs	1,144	-
Grants to institutions	2,800	-
Grants to individuals	4,821	-
	<u>68,715</u>	<u>-</u>
Support costs		
Management		
Insurance	1,373	-
Telephone	249	-
Postage and stationery	19	-
	<u>1,641</u>	<u>-</u>
Other		
Freehold property	10,000	-
Plant and machinery	7,300	-
	<u>17,300</u>	<u>-</u>

This page does not form part of the statutory financial statements

THE EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Year Ended 31.3.22 £	Period 26.6.20 to 31.3.21 £
Other		
Governance costs		
Accountancy and legal fees	2,820	-
Total resources expended	<u>90,476</u>	<u>-</u>
Net (expenditure)/income	<u>(14,213)</u>	<u>-</u>

THE EVANGELICAL CHURCH

England & Wales - Charity number 1190135

Accounts

THE EVANGELICAL CHURCH CHATHAM (CEC)
(Charity Commission Registered Number 1190135)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31
MARCH 2021

Charity Information - Trustees Rev D S Hadlum

J Holland

G N Arulmani

S Popoola

B J Sloan

Governing Document Constitution dated 26th June
2020

Charity Registration Number 1190135

Church Office 138 Ordnance Street

Chatham Kent ME4 6SE

Bankers The Co-Operative Bank

Report of the Trustees

The trustees submit the Report for The Evangelical Church Chatham 1190135 ('CEC') which is a recently registered charity, for the year ending 31st March 2021.

The purpose of the charity is to carry out the activities of the Chatham Evangelical Church under the status of a Charitable Incorporated Organisation (CIO)

Objects of the Church

The objects of the Church are for the benefit of the public:

- (a) To advance the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit:

- (b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit:
- (c) To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

Governance

Following the appropriate application to the Charity Commission for England and Wales the Commission authorised on the 13th July 2020 the transfer of assets and liabilities and the granting of an indemnity under section 105 of the Charities Act 2011 for the Charity known as The Evangelical Church (1054454) to The Evangelical Church (1190135).

To be in a position to affect the transfer it was necessary to open a new bank account for the CIO charity, obtain HMRC approval, to pass a dissolution through an EGM, consult with the CEC employees and to produce final accounts up to the date of transfer which was the 31st May 2021.

A detailed process was followed which included the holding of an EGM on the 12th May 2021 at which the dissolution of the old charity 1054454 was approved. From the 1st June 2021 the Chatham Evangelical Church employees received their first monthly payroll payment through the HMRC online process under the new CIO charity 1190135. The overall timescale for the Transfer process was impacted by the COVID 19 pandemic. The accounts for old charity 1054454 have been prepared and submitted to the Charity Commission for the year ending 31st March 2021.

The final accounts for the old charity for the period from the 1st April 2021 to the 31st May 2021 have also been produced by the Accountants Stephen Hill Partnership.

The Trustees of the new charity 1190135 are therefore filing a “nil” return with the Charity Commission for the year ending 31st March 2021 for the period from the 26th June 2020 to 31st

March 2021 as the new charity had no assets or liabilities for the period. At this date there were no funds deposited in the bank account as all financial transactions for The Evangelical Church were through the old charity.

It is appropriate to note that the Trustees of charity number 1054454 are the same as for the new charity 1190135.

Approval

This report was approved by the Trustees at the Elders Meeting held on the 14th December 2021 as formally recorded in the meeting Minutes.

B Sloan on behalf of the CEC Trustees