

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

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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
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13 September 2022

THE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

				Year Ended 31.3.22	Period 26.6.20 to 31.3.21
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	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		727,003	1,416	728,419	-
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)	-
NET CURRENT ASSETS		<u>194,843</u>	<u>163</u>	<u>195,006</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	11				
Unrestricted funds				714,043	-
Restricted funds				<u>163</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>4</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
DEPRECIATION			
Charge for year	10,000	7,300	17,300
NET BOOK VALUE			
At 31 March 2022	490,000	29,200	519,200
At 31 March 2021	500,000	36,500	536,500

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	3,615	-
	<u>3,615</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	-
	<hr/>	<hr/>
	75,447	-
Investment income		
Deposit account interest	630	-
Charitable activities		
Children and youth income	186	-
	<hr/>	<hr/>
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	-
	<hr/>	<hr/>
	68,715	-
Support costs		
Management		
Insurance	1,373	-
Telephone	249	-
Postage and stationery	19	-
	<hr/>	<hr/>
	1,641	-
Other		
Freehold property	10,000	-
Plant and machinery	7,300	-
	<hr/>	<hr/>
	17,300	-

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	90,476	-
Net (expenditure)/income	(14,213)	-