

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

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FOR THE YEAR ENDED 31 MARCH 2023

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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

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	92,259	14,892	107,151	75,447
Charitable activities	5				
Children and youth income		-	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 notes form part of these financial statements

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	12				
Unrestricted funds				702,531	714,043
Restricted funds				<u>1,766</u>	<u>163</u>
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
	4	4
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	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
	<u>500,000</u>	<u>37,482</u>	<u>404</u>	<u>537,886</u>
At 31 March 2023	500,000	37,482	404	537,886
DEPRECIATION				
At 1 April 2022	10,000	7,300	-	17,300
Charge for year	10,000	7,496	133	17,629
	<u>20,000</u>	<u>14,796</u>	<u>133</u>	<u>34,929</u>
At 31 March 2023	20,000	14,796	133	34,929
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