

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
Gillingham
Kent
ME7 2YY

THE EVANGELICAL CHURCH

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FOR THE YEAR ENDED 31 MARCH 2024

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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:

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 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		702,531	1,766	704,297	714,206
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)
NET CURRENT ASSETS		<u>177,957</u>	<u>200</u>	<u>178,157</u>	<u>201,340</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	12				
Unrestricted funds				664,165	702,531
Restricted funds				200	1,766
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

	Activity	2024 £	2023 £
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)	<u>(11,512)</u>	<u>1,603</u>	<u>(9,909)</u>
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	500,000	38,506	404	538,910
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	30,000	22,480	222	52,702
NET BOOK VALUE				
At 31 March 2024	470,000	16,026	182	486,208
At 31 March 2023	480,000	22,686	271	502,957

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	8,698	5,685

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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	704,297	(39,932)	664,365

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
	<hr/>	<hr/>
	17,773	17,629
 Governance costs		
Accountancy and legal fees	1,992	1,440
	<hr/>	<hr/>
Total resources expended	149,889	118,751
	<hr/>	<hr/>
Net expenditure	<u>(39,932)</u>	<u>(9,909)</u>

This page does not form part of the statutory financial statements