

# Arnold Road Evangelical Church

Report and Accounts

Year ended 30 September 2021

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**ARNOLD ROAD EVANGELICAL CHURCH**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

ADDRESS FOR CORRESPONDENCE	Arnold Road Evangelical Church Arnold Road Nottingham NG5 5HN
GOVERNING DOCUMENT	Constitution dated March 2011
CHARITY REGISTRATION NUMBER	1190512
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	N L Pomeroy - Pastor H Mitchell - Secretary D Myers - Treasurer E Neat A R Williams A Clinkscale
CUSTODIAN TRUSTEES	FIEC Ltd
BANKERS	Barclays Bank plc CCLA Fund Managers Limited
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

**INDEX**

Page 1	Legal and Administrative Details
Pages 2-4	Trustees' Report
Page 5	Independent Examiner's Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Pages 8-9	Notes to the Accounts

**ARNOLD ROAD EVANGELICAL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 30 September 2021.

**Objects of the charity**

The charity, which is a church, is governed by a constitution and is constituted as a trust. The charity's principal object is the advancement of the Christian faith. To do so we seek to glorify God through obeying his word the Bible.

**Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

We give praise and thanks to God for sustaining the church through another year of the Covid 19 pandemic. From October 2020 to September 2021 there has been a gradual easing of restrictions, particularly following the rollout of the vaccination program, and a resumption of attendance at the various ministries at the church in person.

We have followed government guidelines and adjusted safety measures in our risk assessment at each stage. We have used an online booking system for meetings at church to maintain numbers within safe limits in the building; applied cleaning measures, hand sanitising, ventilation, spacing of seats for social distancing and safe zones for those who are vulnerable, and encouraged continuing mask wearing.

We have continued, uninterrupted, with public worship on Sundays, morning and evening. From May we were able to move to hybrid (in church and on Zoom) services in the evening as well as the morning, and restart Sunday 4 Kids at church with a limited number of children, and reopen the creche. We are thankful that numbers attending in person and on Zoom have remained high, with a gradual increase in the congregation in church as distancing rules have relaxed. While recognising the desirability of gathering together in person we have sought to be supportive of those unable to do so due to vulnerability, and to maintain unity as we move forward together in the Lord.

The Wednesday prayer meeting and Bible study was also able from May to become a hybrid meeting, facilitating interactive study, and by installing appropriate camera and microphone equipment to enable those on Zoom to participate better with those at church.

The children's weekday meetings, Good News Club and Fridays have also gradually resumed at church, with numbers returning towards pre-pandemic levels, and the minibus pickup resuming.

April 2021 was the 70<sup>th</sup> anniversary of the founding of the church, and the event was marked by a celebration at which the history of the church was narrated, illustrated by recorded interviews with past members (some as far away as Australia) and old photographs contributed by members. We were reminded of God's faithfulness over many years.

In June we were able to have our week of evangelism with door to door visitation. We thank God for many good conversations, and contacts made. We pray that there will be fruit from this in the future.

The Toddler group was able to restart and has proved very popular, particularly as other groups in the area have not reopened. We pray too that this will be a means of reaching families in the area with the gospel.

The church continues to be concerned to support training for ministry. We continue to support Eddie Webster training part-time at London Seminary, and Anna Simpson training at Crosslands for youth work. Both have been using their gifts serving in the church and gaining valuable experience.

During the year we assessed the sense of a call to ministry of Dan Parsley, and agreed to provide financial support from the church and pledges from particular members for him also to train at London Seminary half time for four years.

Our Assistant Pastor Daniel Barden came to the end of his two year appointment in August 2021 and received a call to be Senior Pastor at Stowmarket Baptist Church. Many from Arnold Road were able to attend his induction. We thank God for Daniels time among us and pray he may be used greatly in ministry there.

At the AGM in March Albert Hall stepped down from the diaconate after 18 years. We are grateful to God for his many years of service, and also thank God for providing his church at Arnold Road with gifted men and women to lead, serve and labour hard in the work of the kingdom. We pray that he would keep us faithful and pour out his Holy Spirit on us that we may be fruitful in the year ahead.

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

#### **Financial review**

During the year income increased by £20,000, to £134,500, and expenditure increased by £6,800, to £108,500. As a result the cash held by the charity increased by £26,000, to £96,900, of which £74,500 is unrestricted and can be used for any charitable purpose.

#### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £60,000 (which equates to about 7 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £74,500 and the charity is complying with its reserves policy.

#### **Governance**

The policy and operating decisions of the charity rest with the Trustees, who meet regularly to monitor the activities of the Trust. Day to day management of church affairs is undertaken by the Elders and Deacons of the Church. All appointments are confirmed by the membership at the Annual General Meeting of the Church.

During the year we received notice from our property holding trustees The Fellowship Property Trust that they ceasing to provide property trustee services. The church trustees discussed the options available and decided to approach Church Growth Trust the discuss their becoming our Holding Trustees. After discussion with them we were satisfied that this would be the best course and a resolution to precede was passed at the Church meeting in September 2021.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:



D. Myers



H Mitchell

Date: 20.12.2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**ARNOLD ROAD EVANGELICAL CHURCH**

I report to the trustees on my examination of the accounts of Arnold Road Evangelical Church ('the charity') for the year ended 30 September 2021 on pages 6 to 9 following.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jaimee Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 20 December 2021

**ARNOLD ROAD EVANGELICAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		Unrestricted Funds		Restricted Funds	Total 2021	Total 2020
		General Funds	Designated Funds			
Notes		£	£	£	£	£
<b>Income receipts</b>						
Donations		84,133	-	28,851	112,984	89,075
Gift aid receipts		13,634	-	2,727	16,361	16,776
Legacies		-	-	-	-	3,000
Income from courses and events		-	1,975	-	1,975	919
Income from letting of facilities		3,148	-	-	3,148	3,917
Charitable activities		-	-	-	-	665
Investment income		48	-	-	48	195
<b>Total receipts</b>		<b>100,963</b>	<b>1,975</b>	<b>31,578</b>	<b>134,516</b>	<b>114,547</b>
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	85,968	2,571	11,011	99,550	90,375
Grants paid in relation to charitable activities undertaken by others	3	5,219	-	3,763	8,982	11,389
<b>Total payments</b>		<b>91,187</b>	<b>2,571</b>	<b>14,774</b>	<b>108,532</b>	<b>101,764</b>
Net of receipts / (payments) before transfers		9,776	(596)	16,804	25,984	12,783
Transfers between funds	5	(1,421)	596	825	-	-
<b>Net movement in funds</b>		<b>8,355</b>	<b>-</b>	<b>17,629</b>	<b>25,984</b>	<b>12,783</b>
Cash funds as at last year end		65,903	250	4,738	70,891	58,108
<b>Cash funds at this year end</b>	A	<b>74,258</b>	<b>250</b>	<b>22,367</b>	<b>96,875</b>	<b>70,891</b>

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



**ARNOLD ROAD EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Unrestricted Funds			Total	Total
	General funds	Designated funds	Restricted funds	2021	2020
	£	£	£	£	£
<b>A Cash funds</b>					
Current account	15,735	250	22,367	38,352	7,526
Reserve account	20,547	-	-	20,547	25,394
Deposit accounts	37,976	-	-	37,976	37,971
	<u>74,258</u>	<u>250</u>	<u>22,367</u>	<u>96,875</u>	<u>70,891</u>
<b>B Other monetary assets</b>					
Gift aid due to charity	6,500	-	1,500	8,000	6,560
Other debtors	224	-	-	224	1,294
	<u>6,724</u>	<u>-</u>	<u>1,500</u>	<u>8,224</u>	<u>7,854</u>
<b>C Liabilities</b>					
<b>Falling due within one year:</b>					
PAYE due	2,000	-	-	2,000	-
Mortgage	6,447	-	-	6,447	7,101
Pension due	328	-	-	328	329
Fee for Independent Examination	1,440	-	-	1,440	1,440
	<u>10,215</u>	<u>-</u>	<u>-</u>	<u>10,215</u>	<u>8,870</u>
<b>Falling due after one year:</b>					
Mortgage	41,081	-	-	41,081	50,255
	<u>41,081</u>	<u>-</u>	<u>-</u>	<u>41,081</u>	<u>50,255</u>
<b>Total</b>	<u>51,296</u>	<u>-</u>	<u>-</u>	<u>51,296</u>	<u>59,125</u>

The mortgage is secured on the property at Belleville Drive, Nottingham, and is repayable over 15 years at an interest rate of 4.0% per annum

<b>D Assets retained for charity's own use</b>	Value 2021 £	Value 2020 £
Church building	1,312,061	1,262,811
Church contents	57,078	56,907
Manse	2,000,000	2,000,000
Motor vehicle	4,500	5,000
	<u>3,373,639</u>	<u>3,324,718</u>

The trustees have used insurance values for the buildings and contents as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.  
The value of the minibus has been estimated.

The accounts were approved by the trustees and signed on their behalf

by   date 20.12.2021  
D. Myers H. Mitchell

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



**ARNOLD ROAD EVANGELICAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

		<u>Unrestricted Funds</u>		Restricted	Total	Total
		General	Designated	Funds	2021	2020
		funds	funds			
		£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>						
Employment costs	Note 4	45,495	-	9,260	54,755	54,914
Property costs:						
Belleville Drive mortgage		11,992	-	-	11,992	7,101
Belleville Drive other costs		2,395	-	-	2,395	458
Manse	Note 4	1,853	-	-	1,853	3,113
Church		9,986	-	160	10,146	8,985
Insurance		2,164	-	-	2,164	1,950
Outreach, ministry costs and training		5,272	-	1,591	6,863	5,753
Work among the young		1,072	-	-	1,072	1,637
Church events		1,056	2,571	-	3,627	355
Conference costs		-	-	-	-	298
Equipment		300	-	-	300	92
Minibus expenses		1,598	-	-	1,598	1,569
Governance costs		1,440	-	-	1,440	1,268
Administration and support		1,345	-	-	1,345	2,732
Other		-	-	-	-	149
		<u>85,968</u>	<u>2,571</u>	<u>11,011</u>	<u>99,550</u>	<u>90,375</u>

**3 Grants and gifts paid to others**

Organisations:						
FIEC		2,419	-	-	2,419	4,024
Delhi Bible Institute		100	-	1,439	1,539	-
Organisations < £1,000		2,700	-	984	3,684	5,765
Individuals		-	-	1,340	1,340	1,600
		<u>5,219</u>	<u>-</u>	<u>3,763</u>	<u>8,982</u>	<u>11,389</u>

**4 Transactions with related parties**

N Pomeroy served as a church leader and was paid £23,604 [2020: £23,198] for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £1,853 [2020: £3,113] in respect of the provision of accommodation (which is customary for ministers) to N Pomeroy, who is a trustee, so that they could better perform their duties.

H Mitchell served as a part-time evangelist and was paid £10,191 [2020: £10,016] for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

**ARNOLD ROAD EVANGELICAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5 Movement of funds	Balance at 30Sep2020 £	Receipts £	Payments £	Transfers £	Balance at 30Sep2021 £
General funds	65,903	100,963	(91,187)	(1,421)	74,258
Designated funds					
Replacement of the minibus	125	-	-	-	125
Major refurbishments	125	-	-	-	125
Church weekend	-	1,975	(2,571)	596	-
	<u>66,153</u>	<u>102,938</u>	<u>(93,758)</u>	<u>(825)</u>	<u>74,508</u>
Restricted funds					
Harvest fund	644	495	(834)	-	305
Christmas fund	-	210	(150)	-	60
Church refurbishments	3,504	-	-	-	3,504
Church sign	-	2,400	(160)	-	2,240
Delhi Bible Institute	-	1,114	(1,439)	325	-
Gospel worker fund	-	8,260	(8,260)	-	-
Removal expenses	-	500	(1,000)	500	-
African Pastors Conference	140	-	-	-	140
Member ministry support	-	17,159	(1,591)	-	15,568
Member ministry support	450	1,440	(1,340)	-	550
	<u>4,738</u>	<u>31,578</u>	<u>(14,774)</u>	<u>825</u>	<u>22,367</u>
Total funds	<u>70,891</u>	<u>134,516</u>	<u>(108,532)</u>	<u>-</u>	<u>96,875</u>

The Gospel worker fund was set up for donations towards the employment costs of an assistant pastor.  
The Member ministry support funds were set up for two members of the church who are training for ministry.