

The Charity Registration Number is :- 1191403

Strongpoint
Report and Accounts
31 December 2022

Strongpoint

Report and accounts for the year ended 31 December 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	12
Revenue Funds	12
Fixed Asset funds	12
Income and Expenditure account	13
Balance sheet	14
Cash flow statement	15
Notes to the accounts	18

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Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name.

The legal name of the charity is Strongpoint.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1191403.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 22 September 2020

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address of the charity is:-

660 Durham Road
Low Fell, Gateshead
Tyne and Wear, NE9 6JA

The Trustees in office on the date the report was approved were:-

Terence Stuart Nichol
Christopher David Suddes
Amanda Jayne Cannon
Stuart Hann
Andrew Latimer
June Allport

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Trustees' Annual Report for the year ended 31 December 2022

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Terence Stuart Nichol
Christopher David Suddes (appointed 01/07/2022)
Amanda Jayne Cannon
Stuart Hann
Andrew Latimer
June Allport
Doreen Oliver (retired 31/12/2022)

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) To advance the Christian faith for the benefit of the people of Gateshead and surrounding area through: A) The provision of Christian worship and teaching. B) Expressions of practical care and support that promote spiritual, physical, and mental health and wellbeing for families and individuals irrespective of their background. 2) To further such other purposes being exclusively charitable according to the laws of England and Wales as the trustees from time to time may think.

The main activities undertaken in relation to those purposes during the year.

The main activities during the year were made up of Christian outreach, partnering other charities at home and overseas. Online and in person church worship. Genral Charitable purposes. Religious activities. Other Charitable purposes.

Strongpoint

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The main activities during the year were made up of Christian outreach, partnering other charities at home and overseas. Online and in person church worship. General Charitable purposes. Religious activities. Other Charitable purposes.

We partner with several charitable organisations both by financial giving and supporting specific appeals – for example we collected childrens winter clothing to send to Syria via Samara's Aid (<https://www.samarasaidappeal.org>) and groceries for Gateshead food bank (<https://gateshead.foodbank.org.uk>)

Financially, we have supported the following with regular donations –

Mighty Oaks Gateshead – coffee charity delivering free hot drinks from a mobile coffee bar around Gateshead

Handcrafted - Handcrafted aims to empower those who have been disadvantaged or faced social exclusion due to crime, alcohol or substance abuse, poor mental or physical health, unemployment, or having experienced abuse or been in the care system.

<https://handcrafted.org.uk>

Children's Cancer North - <https://childrenscancernorth.org.uk>

Oasis Community Housing - <https://www.oasiscommunityhousing.org>

Overseas we supported a childrens charity, Liv Village in Grahamstown, South Africa with a gift of £860 to fund a shower and some food supplies. The LIV model is long term cluster foster care, where children have a sense of belonging in a supportive community. They place orphaned and vulnerable children in a family environment where all their needs are met by taking a holistic approach to physical, emotional and spiritual healing.

Additionally we supported M10 missions with a £400 gift. M10 missions is about transforming the lives of young people whilst extending a service of love to those living in extreme poverty in Mexico. 10 training sessions locally and then 10 days practically putting that training into action; building houses, serving the homeless, running activities for children, engaging with teens in rehab centres and experiencing a culture second to none.

Echoes international, a missionary organisation, were gifted £250

<https://www.echoesinternational.org.uk>

And we continue to support Africa Inland Mission in mission work in Africa with a gift of £125 per month helping to fund a missionary - <https://eu.aimint.org/about/>

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Trustees' Annual Report for the year ended 31 December 2022

The main achievements and performance of the charity during the year.

Strongpoint seeks to present the gospel of Jesus Christ through services both in person, online, and various other activities.

After a year almost exclusively online, from January 2022 our Sunday services were held weekly, in person, at St Ninians Church, Ivy Lane, Low Fell, NE9 6QD. That arrangement will continue until renovation works at Chowdene Chapel are completed, late Spring 2023. We have around 75 regular attenders on Sundays and 12 children.

In addition, services were live streamed via YouTube.

In total in 2022 our YouTube channel had 12559 views and has 165 subscribers. Together with our social media presence on most major platforms we have recognised that the future of church will look very different. Some people prefer to take part online in real time or later in the week.

Strongpoint Kids was established for our younger members, with a part time worker and a team of volunteers putting together a structured programme of fun bible based activities. The children take part in the first part of our Sunday service too, with songs and music, joining the band once a month to make "joyful noise" too.

A small group of young adults meet occasionally around coffee for chat and activities and house groups take place in homes and coffee shops. Prayer groups meet weekly in person and there is an electronic prayer group too.

Our Christmas Carol Service was very successful. The service included Christmas Carols and a message on the true meaning of Christmas, followed by seasonal refreshments. We had visitors from the local community as well as from further afield.

In late December we had a Christmas Fayre to raise funds to contribute to the major renovation works to Chowdene Chapel. Those works will complete in the late Spring of 2023 and the venue will be repurposed to become a vibrant community hub to serve the whole community.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

A number of our church members continue to have an active involvement with various organisations in the local area. We currently have members working on a voluntary basis with Safe Families for Children, Gateshead Food Bank and the Globe Cafe for overseas students. One Friday per month we have "Coffee Café Catchup" at St Ninians where people of all ages can get together for breakfast and chat. This event provides a relaxed way for "non churched" people to come along

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are recruited and appointed by the existing trustees and the necessary training and induction is given prior to commencement. This includes Safeguarding training and familiarisation with other policies. Policies are in place and can be found on the website at <https://chowdene.church/policies/>

Safeguarding training sessions are held regularly for all leaders and volunteers as well as trustees.

The trustees' bankers and advisors

Bankers

Barclays Bank Plc, North East Counties, Leicester, LE87 2BB

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Trustees' Annual Report for the year ended 31 December 2022

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	67,311	183,048
Unrestricted Revenue Funds available for the general purposes of the charity	202,692	181,406
Restricted Revenue Funds	47,668	1,642
Total Funds	250,360	183,048

Financial review of the position at the reporting date, 31 December 2022 .

During the year income reduced by £87,382, to £110,784 and expenditure increased by £28,355, to £43,473. As a result a surplus for the year of £67,311 was recorded (2021:£183,048). At the end of the year, the charity's cash funds were £250,359 (2021: £183,048)

Policies on reserves.

The property of the Charity, whatever its source, shall be used for furthering the objects of the Charity and no other purpose.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr J R Mills FCCA
Member of The Association of Chartered Certified Accountants
B3 Kingfisher House
Team Valley
Gateshead
Tyne and Wear
NE11 0JQ

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Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

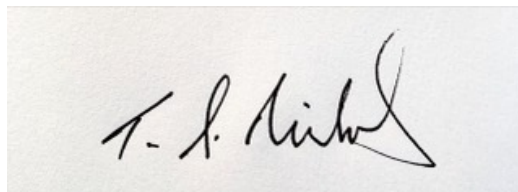
The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 June 2023.

T Nichol
Trustee

A photograph of a handwritten signature in black ink on a light-colored background. The signature is written in a cursive, flowing style and appears to read 'T. Nichol'.

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Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 25 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

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Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mr J R Mills FCCA - Independent Examiner
The Association of Chartered Certified Accountants
B3 Kingfisher House
Team Valley
Gateshead
Tyne and Wear
NE11 0JQ

This report was signed on 1 June 2023

Strongpoint - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	44,916	65,698	110,614	198,163
Investments	A4	170	-	170	3
Total income	A	45,086	65,698	110,784	198,166
Expenditure on:					
Raising funds	B1	10,998	-	10,998	5,024
Charitable activities	B2	12,803	19,672	32,475	10,094
Total expenditure	B	23,801	19,672	43,473	15,118
Net income for the year		21,285	46,026	67,311	183,048
Net income after transfers	A-B-C	21,285	46,026	67,311	183,048
Net movement in funds		21,285	46,026	67,311	183,048
Reconciliation of funds:-					
	E				
Total funds brought forward		181,406	1,642	183,048	-
Total funds carried forward		202,691	47,668	250,359	183,048

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

Strongpoint - Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	198,163	-	198,163
Investments	A4	3	-	3
Total income	A	<u>198,166</u>	<u>-</u>	<u>198,166</u>
Expenditure on:				
Raising funds	B1	5,024	-	5,024
Charitable activities	B2	10,094	-	10,094
Total expenditure	B	<u>15,118</u>	<u>-</u>	<u>15,118</u>
Net income for the year		183,048	-	183,048
Transfers between funds	C	-	-	-
Net income after transfers		<u>183,048</u>	<u>-</u>	<u>183,048</u>
Net movement in funds		<u>183,048</u>	<u>-</u>	<u>183,048</u>
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		<u>183,048</u>	<u>-</u>	<u>183,048</u>

All activities derive from continuing operations

The notes attached on pages 18 to 25 form an integral part of these accounts.

Strongpoint - Statement of Financial Activities for the year ended 31 December 2022

Strongpoint - Resources applied in the year ended 31 December 2022

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	67,311	183,048
Net resources available to fund charitable activities	<u>67,311</u>	<u>183,048</u>

The notes attached on pages 18 to 25 form an integral part of these accounts.

Strongpoint - Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	181,406	1,642	183,048	-
Recognised gains and losses before transfers	21,285	46,026	67,311	183,048
	202,691	47,668	250,359	183,048
Closing revenue funds	202,691	47,668	250,359	183,048

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	202,691	47,668	250,359	183,048

The notes attached on pages 18 to 25 form an integral part of these accounts.

Strongpoint - Statement of Financial Activities for the year ended 31 December 2022

Strongpoint Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	102,278	184,732
Refunds from HMRC on gift aided donations	8,336	13,431
Investment income		
Interest receivable	170	3
Gross income in the year before exceptional items	110,784	198,166
Gross income in the year including exceptional items	110,784	198,166
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	31,647	8,057
Fundraising costs	10,998	5,024
Governance costs	828	2,037
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	43,473	15,118
Net income before tax in the financial year	67,311	183,048
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	67,311	183,048
Retained surplus for the financial year	67,311	183,048

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Strongpoint - Balance Sheet as at 31 December 2022

	SORP		2022	2021
	Note	Ref	£	£
Current assets	B			
Cash at bank and in hand	B4		250,359	183,048
Net current assets			250,359	183,048
The total net assets of the charity			250,359	183,048

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	10	D2	47,668	1,642	
			47,668		1,642
Unrestricted Funds					
Unrestricted Revenue Funds	10	D3	202,691	181,406	
			202,691		181,406
Total charity funds			250,359	183,048	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



C Suddes
Trustee

Approved by the board of trustees on 1 June 2023

The notes attached on pages 18 to 25 form an integral part of these accounts.

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Cash Flow Statement for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	<u>67,141</u>	<u>183,045</u>
<i>Cash flows from investing activities</i>		
Interest received	170	3
	<u>67,311</u>	<u>183,048</u>
Overall cash provided by all activities	<u>67,311</u>	<u>183,048</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 December 2022	67,311	183,048
Cash and cash equivalents at 1 January 2022	<u>183,048</u>	<u>-</u>
Cash at bank and in hand less overdrafts at 31 December	<u>250,359</u>	<u>183,048</u>

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Cash Flow Statement for the year ended 31 December 2022

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Cash Flow Statement for the year ended 31 December 2022 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	67,311	183,048
<i>Adjustments for :-</i>		
Dividends, interest and rents from investments	(170)	(3)
Net cash provided by operating activities	67,141	183,045
Analysis of cash and cash equivalents		
	2022	2021
	£	£
Cash in hand at for the year ended 31 December 2022	250,359	183,048
Total cash and cash equivalents	250,359	183,048

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Cash Flow Statement for the year ended 31 December 2022

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Cash Flow Statement for the year ended 31 December 2022 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	183,048	67,311	250,359
Total	<u>183,048</u>	<u>67,311</u>	<u>250,359</u>

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Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The trustees are adopting a risk management approach which includes regular assessments of all perceived risks faced by the charity. Significant risks are dealt with as a matter of priority and discussed at board meetings.

Nature of income

Gross income represents the value of donations and grant funding provided to the charity.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

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Notes to the Accounts for the year ended 31 December 2022

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Financial instruments including cash and bank balances

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no Designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

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Notes to the Accounts for the year ended 31 December 2022

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 20 Volunteers who donated their own time to stewarding events.

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	-	520
Employer's National Insurance for all staff	17	-
Employer's contribution to defined benefit pension schemes	847	-
Total salaries, wages and related costs	864	520

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	-	1
The estimated full time equivalent number of all staff employed in the year was	-	1
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	-	1
The estimated full time equivalent number of all staff employed as above	-	1

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Income and Expenditure account summary	2022	2021
	£	£
At 1 January 2022	183,048	-
Surplus after tax for the year	67,311	183,048
At 31 December 2022	250,359	183,048

Strongpoint

Notes to the Accounts for the year ended 31 December 2022

9 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	202,691	-	47,668	250,359
	202,691	-	47,668	250,359
At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	181,406	-	1,642	183,048
	181,406	-	1,642	183,048

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 11 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	181,406	21,285	-	202,691
Total unrestricted and designated funds	181,406	21,285	-	202,691
Restricted funds:-				
Chapel Restoration and Repair Fund	1,642	46,026	-	47,668
Total restricted funds	1,642	46,026	-	47,668
Total charity funds	183,048	67,311	-	250,359

11 Analysis of movements in funds over the year as shown in Note 10

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	45,086	(23,801)	-	21,285
Restricted funds:-				
Chapel Restoration and Repair Fund	65,698	(19,672)	-	46,026
	110,784	(43,473)	-	67,311

Strongpoint

Notes to the Accounts for the year ended 31 December 2022

12 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Chapel Restoration and Repair Fund

These funds are held for the restoration and repairs to the Chapel, and are restricted for this sole purpose.

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13 Ultimate controlling party

The charity is under the control of its trustees.

Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

14 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	-	-	-	212
Refunds from HMRC on gift aided donations	8,336	-	8,336	13,431
Donations	32,580	-	32,580	-
Stewardship	4,000	-	4,000	-
Special appeals	-	3,160	3,160	-
Chapel Renovation and Renewal Fund	-	62,538	62,538	184,520
Total donations and gifts from individuals	44,916	65,698	110,614	198,163
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	44,916	65,698	110,614	198,163

15 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Bank Interest Receivable	170	-	170	3
Total investment income A4	170	-	170	3

Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

16 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	-	-	-	520
Employers' NI - Charitable	17	-	17	-
Defined benefit pension costs - charitable activities	847	-	847	-
Marketing and advertising of charitable services	829	-	829	-
Charitable giving to other	3,895	-	3,895	7,255
Pastoral Care	396	-	396	-
Catering	298	-	298	257
Safeguarding	241	-	241	25
Children's work	5,452	-	5,452	-
Chapel renovation fees	-	19,672	19,672	-
Total direct spending	11,975	19,672	31,647	8,057

17 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Premises Expenses				
Venue Hire	5,150	-	5,150	-
Light heat and power	719	-	719	367
Cleaning and waste management	70	-	70	-
Administrative overheads				
Telephone, fax and internet	521	-	521	96
Stationery and printing	-	-	-	212
Membership subscriptions	217	-	217	45
Equipment expenses	658	-	658	2,244
Software licences and expenses	1,448	-	1,448	-
Liability and contents insurance	1,181	-	1,181	1,058
Sundry expenses	21	-	21	164
Equipment, repairs, expenses and maintenance	438	-	438	838
Training and development	550	-	550	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	25	-	25	-
Support costs before reallocation	10,998	-	10,998	5,024
Less support costs reallocated to specific activities				
To costs of raising funds	(10,998)	-	(10,998)	(5,024)
The basis of allocation of costs between activities is described under accounting policies				(5,024)

Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

18 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	828	-	828	2,037
Total Governance costs	828	-	828	2,037

All the expenditure in the prior year was unrestricted.

19 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	11,975	19,672	31,647	8,057
Total Governance costs	B2e	828	-	828	2,037
Total charitable expenditure	B2	12,803	19,672	32,475	10,094

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total direct spending	B2a	8,057	-	8,057
Total Governance costs	B2e	2,037	-	2,037
Total charitable expenditure	B2	10,094	-	10,094

20 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Reallocated from support costs		10,998	-	10,998	5,024
Total fundraising costs	B1	10,998	-	10,998	5,024

All the expenditure in the prior year was unrestricted.