

The Charity Registration Number is :- 1191403

Strongpoint  
Report and Accounts  
31 December 2023

## **Strongpoint**

### **Report and accounts for the year ended 31 December 2023**

#### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	6
<b>Independent Accountant's Report</b>	7
<b><i>Funds Statements:-</i></b>	
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
<b>Balance sheet</b>	14
<b>Cash flow statement</b>	15
<b>Notes to the accounts</b>	18

## **Strongpoint**

### **Trustees' Annual Report for the year ended 31 December 2023**

The Trustees present their Report and Accounts for the year ended 31 December 2023.

#### **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

## **Strongpoint**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **The following persons served as Trustees during the year ended 31 December 2023 :-**

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  
Amanda Jayne Cannon  
Stuart Hann  
Andrew Latimer  
June Allport

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. General Charitable purposes. Religious activities. Other Charitable purposes.

## **Strongpoint**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### ***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 with donations of food and clothing.

In principle we aim to give 10% of our income to other charities and community organisations

Financially, we have supported the following with regular monthly and one off 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>

St Oswalds Hospice - <https://www.stoswaldsuk.org/>

Globe Cafe - <https://www.the-globe.org/>

The Globe Café is organised by Friends International and run by Christians who live locally to help overseas students feel more at home in the area. There is a great tradition of welcoming people from all countries and religions to the Globe.

Overseas

M10 Missions - <https://www.m10.org.uk/>

M10 missions is about transforming the lives of young people at home and abroad 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.

AIM - 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 main activities undertaken during the year to further the charity's purpose for the public benefit**

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

## **Strongpoint**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **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.

We started the year with Sunday services held weekly, in person, at St Ninians Church, Ivy Lane, Low Fell, NE9 6QD.

That arrangement continued until renovation works at Chowdene Chapel were completed in July 2023 and we were able to move back home after over 10 years.

The building repurposing project came at a cost over £300k which was supported by donations and almost all of our reserves but the building now is warm, dry and accessible to all, with a cafe downstairs.

The old chapel is now known as the Strongpoint Centre. We have around 90 regular attenders on Sundays and 10-15 children and are seeing good growth.

In addition, services are live streamed via YouTube.

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 continue to thrive 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. They have their own space downstairs at the Strongpoint Centre

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

Having our own building again has opened up many more opportunities for us to benefit the community. We have "drop in" sessions for all on Wednesdays, supporting the "Warm Spaces" initiative <https://www.gateshead.gov.uk/article/21164/Warm-Spaces> which allows anyone to drop in for hot drinks and food or simply for a warm space and a chat.

Across the week we have over 60s lunches downstairs in the cafe, study groups, we have a Pilates class and various other ideas are currently being explored. We are currently seeking funding for a community hub manager to build up more relationships with local community groups.

## **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/>

Policies are being reviews in 2024 and new policies around reserves, diversity and purchasing are being produced and should be live in May 24.

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

### ***The trustees' bankers and advisors***

**Strongpoint**

**Trustees' Annual Report for the year ended 31 December 2023**

Bankers

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

## **Strongpoint**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 December 2023***

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<b>(237,684)</b>	<b>67,311</b>
Unrestricted Revenue Funds available for the general purposes of the charity	12,675	202,692
Restricted Revenue Funds	-	47,667
<b>Total Funds</b>	<b>12,675</b>	<b>250,359</b>

##### ***Financial review of the position at the reporting date, 31 December 2023 .***

During the year income increased by £15,193, to £125,977 and expenditure increased by £320,188, to £363,661. As a result a deficit for the year of £237,684 was recorded (2022:£67,311 (surplus). At the end of the year, the charity's cash funds were £12,675 (2022: £250,359)

##### ***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



## **Strongpoint**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **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 22 May 2024.



T Nichol  
Trustee

## **Strongpoint**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023**

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 2023 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.

## Strongpoint

### 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 22 May 2024

## Strongpoint - Statement of Financial Activities for the year ended 31 December 2023

### Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	67,753	57,484	125,237	110,614
Investments	A4	740	-	740	170
<b>Total income</b>	<b>A</b>	<b>68,493</b>	<b>57,484</b>	<b>125,977</b>	<b>110,784</b>
<b>Expenditure on:</b>					
Raising funds	B1	19,176	-	19,176	5,024
Charitable activities	B2	19,959	324,526	344,485	38,449
<b>Total expenditure</b>	<b>B</b>	<b>39,135</b>	<b>324,526</b>	<b>363,661</b>	<b>43,473</b>
<b>Net income for the year</b>		<b>29,358</b>	<b>(267,042)</b>	<b>(237,684)</b>	<b>67,311</b>
<b>Transfers between funds</b>	<b>C</b>	<b>(219,375)</b>	<b>219,375</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(190,017)</b>	<b>(47,667)</b>	<b>(237,684)</b>	<b>67,311</b>
<b>Net movement in funds</b>		<b>(190,017)</b>	<b>(47,667)</b>	<b>(237,684)</b>	<b>67,311</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		202,692	47,667	250,359	183,047
<b>Total funds carried forward</b>		<b>12,675</b>	<b>-</b>	<b>12,675</b>	<b>250,358</b>

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 2023**

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds 2022 £</b>	<b>Prior Year Restricted Funds 2022 £</b>	<b>Prior Year Total Funds 2022 £</b>
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	110,614	-	<b>110,614</b>
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	170	-	<b>170</b>
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>110,784</b>	<b>-</b>	<b>110,784</b>
<b>Expenditure on:</b>				
Raising funds	B1	5,024	-	<b>5,024</b>
Charitable activities	B2	38,449	-	<b>38,449</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>43,473</b>	<b>-</b>	<b>43,473</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>67,311</b>	<b>-</b>	<b>67,311</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>67,311</b>	<b>-</b>	<b>67,311</b>
<b>Net movement in funds</b>		<b>67,311</b>	<b>-</b>	<b>67,311</b>
<b>Reconciliation of funds:- E</b>				
<b>Total funds brought forward</b>		<b>181,406</b>	<b>1,641</b>	<b>183,047</b>
<b>Total funds carried forward</b>		<b>248,717</b>	<b>1,641</b>	<b>250,358</b>

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 2023**

**Strongpoint - Resources applied in the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	(237,684)	67,311
<b>Net resources available to fund charitable activities</b>	<b><u>(237,684)</u></b>	<b><u>67,311</u></b>

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 2023

### Movements in revenue and capital funds for the year ended 31 December 2023

#### Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	202,692	47,667	250,359	183,047
Recognised gains and losses before transfers	29,358	(267,042)	(237,684)	67,311
	<b>232,050</b>	<b>(219,375)</b>	<b>12,675</b>	<b>250,358</b>
(From)/To unrestricted revenue funds	(219,375)	219,375	-	-
<b>Closing revenue funds</b>	<b>12,675</b>	<b>-</b>	<b>12,675</b>	<b>250,358</b>

#### Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	12,675	-	12,675	250,358

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 2023

### Strongpoint Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006

	2023 £	2022 £
<b>Income</b>		
Income from operations	113,296	102,278
Refunds from HMRC on gift aided donations	11,941	8,336
Investment income		
Interest receivable	740	170
<b>Gross income in the year before exceptional items</b>	<b>125,977</b>	<b>110,784</b>
<b>Gross income in the year including exceptional items</b>	<b>125,977</b>	<b>110,784</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	343,885	37,621
Fundraising costs	19,176	5,024
Governance costs	600	828
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>363,661</b>	<b>43,473</b>
<b>Net income before tax in the financial year</b>	<b>(237,684)</b>	<b>67,311</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(237,684)</b>	<b>67,311</b>
<b>Retained surplus/(deficit) for the financial year</b>	<b>(237,684)</b>	<b>67,311</b>

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 2023**

	SORP		2023	2022
	Note	Ref	£	£
<b>Current assets</b>		B		
Debtors	10	B2	260	-
Cash at bank and in hand		B4	12,467	250,359
<b>Total current assets</b>			<u>12,727</u>	<u>250,359</u>
<b>Net current assets</b>			12,727	250,359
			<u>12,727</u>	<u>250,359</u>
<b>Net assets</b>				
Creditors: amounts falling due after more than one year	11	C2	(52)	-
<b>The total net assets of the charity</b>			<u>12,675</u>	<u>250,359</u>

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

<b>Restricted funds</b>				
Restricted Revenue Funds	15	D2	-	47,667
			-	47,667
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	15	D3	12,675	202,692
			12,675	202,692
<b>Total charity funds</b>			<u>12,675</u>	<u>250,359</u>

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 22 May 2024

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

## Strongpoint

### Cash Flow Statement for the year ended 31 December 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net cash provided by operating activities as shown below	<u>(238,632)</u>	<u>67,141</u>
<b><i>Cash flows from investing activities</i></b>		
Interest received	740	170
<b><i>Cash flows from financing activities</i></b>		
<b>Net cash provided by financing activities</b>	<b>C</b> <u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	<b><u>(237,892)</u></b>	<b><u>67,311</u></b>
<b>Cash movements</b>		
Change in cash and cash equivalents from activities in the year ended 31 December 2023	(237,892)	67,311
Cash and cash equivalents at 1 January 2023	250,359	-
<b>Cash at bank and in hand less overdrafts at 31 December</b>	<b><u>12,467</u></b>	<b><u>67,311</u></b>

## Strongpoint

### Cash Flow Statement for the year ended 31 December 2023

## Strongpoint

### Cash Flow Statement for the year ended 31 December 2023 - Continued

#### Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(237,684)	67,311
<b>Adjustments for :-</b>		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(740)	(170)
Decrease in debtors	(260)	-
Increase in creditors, excluding loans	52	-
<b>Net cash provided by operating activities</b>	<b>(238,632)</b>	<b>67,141</b>
<b>Analysis of cash and cash equivalents</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash in hand at for the year ended 31 December 2023	12,467	250,360
<b>Total cash and cash equivalents</b>	<b>12,467</b>	<b>250,360</b>

**Strongpoint**

**Cash Flow Statement for the year ended 31 December 2023**

**Strongpoint**

**Cash Flow Statement for the year ended 31 December 2023 - Continued**

**Analysis of change in net debt**

	<i><b>At start of year</b></i>	<i><b>Cash Flows and</b></i>	<i><b>At end of year</b></i>
Cash	250,359	(237,892)	12,467
<b>Total</b>	<u>250,359</u>	<u>(237,892)</u>	<u>12,467</u>

## Strongpoint

### Notes to the Accounts for the year ended 31 December 2023

#### 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.

## **Strongpoint**

### **Notes to the Accounts for the year ended 31 December 2023**

#### **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 6.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **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.

## Strongpoint

### Notes to the Accounts for the year ended 31 December 2023

#### 5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	111	847

#### 6 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.

#### 7 Staff costs and emoluments

##### Salary costs

	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	10,255	-
Employer's National Insurance for all staff	-	17
Employer's contribution to defined benefit pension schemes	111	847
<b>Total salaries, wages and related costs</b>	<b>10,366</b>	<b>864</b>

##### Numbers of full time employees or full time equivalents

	2023	2022
The average number of total staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

##### The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>1</b>	<b>1</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 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.

#### 10 Debtors

	2023 £	2022 £
Other debtors	260	-

## Strongpoint

### Notes to the Accounts for the year ended 31 December 2023

#### 11 Creditors: amounts falling due after one year

	2023	2022
	£	£
PAYE, NIC VAT and other taxes	52	-

#### 12 Revaluation reserve

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Current year</b>				
At 1 January 2023	-	-	-	-
Transfers in the year	219,375	-	219,375	-
<b>At 31 December 2023</b>	<b>219,375</b>	<b>-</b>	<b>219,375</b>	<b>-</b>

#### 13 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	250,358	183,047
Surplus after tax for the year	(237,684)	67,311
<b>At 31 December 2023</b>	<b>12,674</b>	<b>250,358</b>

#### 14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	12,727	-	-	12,727	12,727
Current Liabilities	(52)	-	-	(52)	(52)
	<b>12,675</b>	<b>-</b>	<b>-</b>	<b>12,675</b>	<b>12,675</b>
<b>At 1 January 2023</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>	<b>Total Funds £</b>
Current Assets	202,692	-	47,667	250,359	250,359
	<b>202,692</b>	<b>-</b>	<b>47,667</b>	<b>250,359</b>	<b>250,359</b>

#### 15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024	Funds carried forward to 2024
	£	See Note 16 £	£	£	£
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds	202,692	29,358	(219,375)	12,675	12,675
<b>Total unrestricted and designated funds</b>	<b>202,692</b>	<b>29,358</b>	<b>(219,375)</b>	<b>12,675</b>	<b>12,675</b>
<b>Restricted funds:-</b>					
Chapel Restoration and Repair Fund	47,667	(267,042)	219,375	-	-
<b>Total restricted funds</b>	<b>47,667</b>	<b>(267,042)</b>	<b>219,375</b>	<b>-</b>	<b>-</b>
<b>Total charity funds</b>	<b>250,359</b>	<b>(237,684)</b>	<b>-</b>	<b>12,675</b>	<b>12,675</b>



## Strongpoint

### Notes to the Accounts for the year ended 31 December 2023

#### 16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2023	2023	2023	2023	2023
	£	£	£	£	£
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds	68,493	(39,135)	-	29,358	29,358
<b>Restricted funds:-</b>					
Chapel Restoration and Repair Fund	57,483	(324,525)	-	(267,042)	(267,042)
	<b>125,977</b>	<b>(363,661)</b>	<b>-</b>	<b>(237,684)</b>	<b>(237,684)</b>

#### 17 Details of transfers between funds

##### The transfers shown in note 15 above are:-

	2023	2022
	£	£
From Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'. "	(219,375)	-
To Restricted Revenue Funds	219,375	-
<b>Net transfers</b>	<b>(219,375)</b>	<b>-</b>

#### 18 The purposes for which the funds as detailed in note 15 are held by the

##### 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.

#### 19 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 2023 as required by the SORP 2015

*This analysis is classssified by conventional nominal descriptions and not by activity.*

### 29 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Refunds from HMRC on gift aided donations	11,941	-	<b>11,941</b>	8,336
Donations	51,409	4,030	<b>55,436</b>	32,580
Stewardship	4,403	-	<b>4,403</b>	4,000
Special appeals	-	2,976	<b>2,976</b>	3,160
Chapel Renovation and Renewal Fund	-	50,478	<b>50,478</b>	62,538
<b>Total donations and gifts from individuals</b>	<b>67,753</b>	<b>57,484</b>	<b>125,234</b>	<b>110,614</b>

### 30 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	740	-	<b>740</b>	170
<b>Total investment income</b>	<b>740</b>	<b>-</b>	<b>740</b>	<b>170</b>

A4

## Strongpoint

### Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

#### 31 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
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	10,255	-	10,255	-
Employers' NI - Charitable	-	-	-	17
Defined benefit pension costs - charitable activities	111	-	111	847
Marketing and advertising of charitable services	49	-	49	829
Charitable giving to other	6,441	-	6,441	3,895
Pastoral Care	661	-	661	396
Catering	115	-	115	298
Safeguarding	175	-	175	241
Children's work	1,552	-	1,552	5,452
Chapel renovation fees	-	324,526	324,526	19,672
<b>Total direct spending B2a</b>	<b>19,359</b>	<b>324,526</b>	<b>343,885</b>	<b>31,647</b>

#### 32 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
	2023	2023	2023	2022
	£	£	£	£
<b>Premises Expenses</b>				
Venue Hire	2,900	-	2,900	5,150
Light heat and power	6,002	-	6,002	719
Cleaning and waste management	329	-	329	70
Premises repairs, renewals and maintenance	793	-	793	-
<b>Administrative overheads</b>				
Telephone, fax and internet	509	-	509	521
Stationery and printing	207	-	207	-
Membership subscriptions	35	-	35	217
Equipment expenses	-	-	-	658
Hire of equipment	998	-	998	-
Software licences and expenses	1,719	-	1,719	1,448
Liability and contents insurance	1,578	-	1,578	1,181
Sundry expenses	-	-	-	21
Information and publications	1,197	-	1,197	-
Equipment, repairs, expenses and maintenance	727	-	727	438
Training and development	989	-	989	550
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	-	-	-	25
Other legal and professional	484	-	484	-
<b>Financial costs</b>				
Bank charges	39	-	39	-
<b>Support costs before reallocation</b>	<b>18,506</b>	<b>-</b>	<b>18,506</b>	<b>10,998</b>

## Strongpoint

### Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

#### *Less support costs reallocated to specific activities*

To costs of raising funds	(18,506)	-	(18,506)	(5,024)
<b>Total support costs - Current Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,974</b>
				-
The basis of allocation of costs between activities is described under accounting policies				(5,024)
				-

All the expenditure in the prior year was unrestricted.

#### **Administrative overheads**

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

### 33 Other Expenditure - Governance costs

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examiner's fees	600	-	600	828
<b>Total Governance costs</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>828</b>

All the expenditure in the prior year was unrestricted.

### 34 Total Charitable expenditure

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Total direct spending <b>B2a</b>	19,359	324,526	343,885	31,647
Total support costs <b>B2d</b>	-	-	-	5,974
Total Governance costs <b>B2e</b>	600	-	600	828
<b>Total charitable expenditure B2</b>	<b>19,959</b>	<b>324,526</b>	<b>344,485</b>	<b>38,449</b>

All the expenditure in the prior year was unrestricted.

<b>Prior Year</b>	<b>Prior Year Unrestricted Funds</b>	<b>Prior Year Restricted Funds</b>	<b>Prior Year Total Funds</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Total direct spending <b>B2a</b>	31,647	-	31,647
Total support costs <b>B2d</b>	5,974	-	5,974
Total Governance costs <b>B2e</b>	828	-	828
<b>Total charitable expenditure B2</b>	<b>38,449</b>	<b>-</b>	<b>38,449</b>

## Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### 35 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Costs of staging fundraising events		670	-	670	-
Reallocated from support costs		18,506	-	18,506	5,024
<b>Total fundraising costs</b>	<b>B1</b>	<b>19,176</b>	<b>-</b>	<b>19,176</b>	<b>5,024</b>

All the expenditure in the prior year was unrestricted.