

The Charity Registration Number is :- 1191403

Strongpoint
Report and Accounts
31 December 2024

Strongpoint

Report and accounts for the year ended 31 December 2024

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Strongpoint**Trustees' Annual Report for the year ended 31 December 2024**

The Trustees present their Report and Accounts for the year ended 31 December 2024.

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:-

Christopher David Suddes
Stuart Hann
Andrew Latimer
June Allport
Audrey Wood (appointed 15th June 2024)

Strongpoint**Trustees' Annual Report for the year ended 31 December 2024****The following persons served as Trustees during the year ended 31 December 2024 :-**

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.

Christopher David Suddes

Stuart Hann

Andrew Latimer

June Allport

Audrey Wood

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 fit.

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.

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Trustees' Annual Report for the year ended 31 December 2024

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. In fact in 2024 it was around 12%.

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.

Open Space Mission - (Charity 1179410) a local charity engaged in Community outreach, Street Evangelism, Pastoral Care, Worship Services, Prayer Meetings, Bible Studies, Evangelism Training.

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/>

Liv Village - <https://www.liv-village.com>

One of our trustees Stuart Hann visited this project in South Africa again in the summer and in advance of the visit a special appeal to fund a new roof and building works raised £2,500.

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 2024

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.

Renovation works at Chowdene Chapel were largely completed and we moved back into the building in July 2023. Final snagging works and some additions were completed in July 2024 and final payment made totalling £10k.

The building repurposing and equipping project came at a cost over £400k over several years 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 and community activities now in full swing. There are no borrowings.

The old chapel is now known as the Strongpoint Centre. We have around 100 regular attenders on Sundays and 15-20 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 including an annual "Jelly Welly Walk" in aid of Safe Families for Children. (<https://safefamilies.uk/jellywellywalk/>)

The children take part in some of our Sunday services too, with songs and music, joining the band for singing sometimes or demonstrating some of the things they have learned in readings and drama. They have their own space downstairs at the Strongpoint Centre

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. Numbers were such that we needed to have 2 services back to back and over 200 people joined us.

Finally, our first Church Family Weekend Away since lockdown will take place 31st Jan to 2nd Feb 2025 at Slaley Hall Hotel. Guest speaker to be Geoff Forster. Costs of the weekend will be covered by the attendees themselves although we have a gift of £5k to subsidise places for those who aren't able to afford to attend and Strongpoint will cover the costs of the guest speaker and technical staff.

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

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Trustees' Annual Report for the year ended 31 December 2024

Having our own building again has opened up many more opportunities for us to benefit the community. In order to maximize its use and extend our reach it was decided to recruit an Operations Manager. Andrew Motsi was appointed to that role mid September and is doing a great job networking and seeking opportunities, Some of the activities happening are :-

- Warm Spaces - 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 in the colder months.

- Midweek Bible Study

- Pilates

- Alpha Course

- Ladies Prayer Fellowship

- Blood Pressure checks – all welcome

- Shakey Christmas Day celebration. £1295 was raised to provide a Christmas Day lunch at the Shakey for Handcrafted service users with several church members helping out in the preparation and cooking, <https://handcrafted.org.uk/locations/gateshead/>

Various other projects are planned for 2025

- Forget Me Not Café. planned for late February 2025 for the recently widowed

- The Shakey Housegroup – a meal together with our friends from Handcrafted.

- In conjunction with Groundwork (<https://www.groundwork.org.uk>) offering Free Energy and Retrofit Advice, undertaking home visits and supporting applications for energy saving measures such as cavity, loft and wall insulation etc.

- Peer Mental Health drop in which will be joint funded by Low Fell Ward and Chowdene Ward Councillors, and we plan to increase marketing the venue for events hire

- Men's Night – one Thursday evening per month, men of the church and the wider community getting together to share food and chat

To support our development we are constantly looking at funding sources and had some success obtaining grant funding of £12,500 in 2024 but more is to be done.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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Trustees' Annual Report for the year ended 31 December 2024

Any new 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 were reviewed in 2024 and new policies around reserves, use of capital, diversity and health and safety were introduced together with a simple business case process for non-routine spending.

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

A deliberate separation of Trustee and Leadership meetings began during the year. It was recognized that governance would be improved if the 2 groups operated individually, coming together at certain points as required.

On 6th November our Chair Of Trustees Terry Nichol tragically passed away suddenly. Terry, a much loved & very long standing member of the church and the leadership team was instrumental in the redevelopment of the building into the Strongpoint Centre. His optimism, drive and positivity are sorely missed.

Bankers

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

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Trustees' Annual Report for the year ended 31 December 2024

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	11,005	(237,681)
Unrestricted Revenue Funds available for the general purposes of the charity	23,680	12,675
Restricted Revenue Funds	-	-
Total Funds	23,680	12,675

Financial review of the position at the reporting date, 31 December 2024 .

During the year income decreased by £27,954, to £98,023 and expenditure decreased by £276,643, to £87,018. As a result a surplus for the year of £11,005 was recorded (2023:£237,684 (deficit). At the end of the year, the charity's cash funds were £11,005 (2023: £12,675)

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 2024

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 12 March 2025.



S Hann
Trustee

Strongpoint

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 11 to 29 for the year ended 31 December 2024 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 20.

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

As described on page 8, 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 12 March 2025

Strongpoint - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	93,982	3,820	97,802	125,240
Investments	A4	221	-	221	740
Total income	A	94,203	3,820	98,023	125,980
Expenditure on:					
Raising funds	B1	41,007	1,332	42,339	19,176
Charitable activities	B2	34,672	10,007	44,679	344,485
Total expenditure	B	75,679	11,339	87,018	363,661
Net income for the year		18,524	(7,519)	11,005	(237,681)
Transfers between funds	C	(7,519)	7,519	-	-
Net income after transfers	A-B-C	11,005	-	11,005	(237,681)
Net movement in funds		11,005	-	11,005	(237,681)
Reconciliation of funds:-					
Total funds brought forward		12,675	-	12,675	250,359
Total funds carried forward		23,680	-	23,680	12,678

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 2024

All activities derive from continuing operations

The notes attached on pages 20 to 29 form an integral part of these accounts.

Strongpoint - Statement of Financial Activities for the year ended 31 December 2024

Strongpoint - Resources applied in the year ended 31 December 2024

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	11,005	(237,681)
Net resources available to fund charitable activities	<u>11,005</u>	<u>(237,681)</u>

The notes attached on pages 20 to 29 form an integral part of these accounts.

Strongpoint - Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	12,675	-	12,675	202,692
Recognised gains and losses before transfers	18,524	(7,519)	11,005	(237,681)
	31,199	(7,519)	23,680	(34,989)
(From)/To unrestricted revenue funds	(7,519)	7,519	-	47,667
Closing revenue funds	23,680	-	23,680	12,678

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	23,680	-	23,680	12,678

The notes attached on pages 20 to 29 form an integral part of these accounts.

Strongpoint - Statement of Financial Activities for the year ended 31 December 2024

**Strongpoint
Income and Expenditure Account for the year ended 31 December 2024 as required by the
Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	90,274	113,299
Refunds from HMRC on gift aided donations	7,528	11,941
Investment income		
Interest receivable	221	740
Gross income in the year before exceptional items	98,023	125,980
Gross income in the year including exceptional items	98,023	125,980
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	44,079	343,885
Fundraising costs	42,339	19,176
Governance costs	600	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	87,018	363,661
Net income before tax in the financial year	11,005	(237,681)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	11,005	(237,681)
Retained surplus/(deficit) for the financial year	11,005	(237,681)
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 20 to 29 form an integral part of these accounts.

Strongpoint - Balance Sheet as at 31 December 2024

	SORP		2024	2023
	Note	Ref	£	£
Current assets		B		
Debtors	10	B2	-	260
Cash at bank and in hand		B4	34,687	12,467
Total current assets			<u>34,687</u>	<u>12,727</u>
Creditors: amounts falling due within one year	11	C1	<u>(11,007)</u>	<u>(52)</u>
Net current assets			23,680	12,675
The total net assets of the charity			<u>23,680</u>	<u>12,675</u>

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

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	23,680	12,675
			23,680	12,675
Designated Funds				
Total charity funds			<u>23,680</u>	<u>12,675</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 10.

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 12 March 2025

The notes attached on pages 20 to 29 form an integral part of these accounts.

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Cash Flow Statement for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	11,320	(238,626)
Cash flows from investing activities		
Interest received	221	740
Cash flows from financing activities		
Net cash provided by financing activities	C -	-
Overall cash provided by all activities	11,541	(237,886)
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 December 2024	11,541	(237,886)
Cash and cash equivalents at 1 January 2024	12,467	250,359
Cash at bank and in hand less overdrafts at 31 December	24,008	12,473

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Cash Flow Statement for the year ended 31 December 2024

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Cash Flow Statement for the year ended 31 December 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	11,005	(237,678)
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(221)	(740)
Decrease in debtors	260	(260)
Increase in creditors, excluding loans	276	52
Net cash provided by operating activities	11,320	(238,626)

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 31 December 2024	34,687	12,467
Overdrafts facility repayable on demand	(10,679)	-
Total cash and cash equivalents	24,008	12,467

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Cash Flow Statement for the year ended 31 December 2024

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Cash Flow Statement for the year ended 31 December 2024 - 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	12,467	22,220	34,687
Overdrafts repayable on demand	-	(10,679)	(10,679)
Total	<u>12,467</u>	<u>11,541</u>	<u>24,008</u>

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Notes to the Accounts for the year ended 31 December 2024

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 2024, 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 2024

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.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

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 2024

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	298	111

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 25 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

<i>Salary costs</i>	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	19,115	10,255
Employer's contribution to defined benefit pension schemes	298	111
Total salaries, wages and related costs	19,413	10,366

<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	2	1
The estimated full time equivalent number of all staff employed in the year was	2	1

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

Engaged on charitable activities	2	1
The estimated full time equivalent number of all staff employed as above	2	1

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

	2024 £	2023 £
Other debtors	-	260

Strongpoint

Notes to the Accounts for the year ended 31 December 2024

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	10,679	-
Trade creditors	192	-
PAYE, NIC VAT and other taxes	140	52
	11,011	52

12 Revaluation reserve

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
At 1 January 2024	-	-	-	-
Transfers in the year	7,519	-	7,519	-
At 31 December 2024	7,519	-	7,519	-

13 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	12,678	202,692
Transfers in for the year	-	47,667
At 1 January 2024	12,678	250,359
Surplus after tax for the year	11,005	(237,681)
At 31 December 2024	23,683	12,678

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

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Current Assets	27,168	-	7,519	34,687	34,687
Current Liabilities	(11,007)	-	-	(11,007)	(11,007)
	16,161	-	7,519	23,680	23,680
At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Current Assets	12,727	-	-	12,727	12,727
Current Liabilities	(52)	-	-	(52)	(52)
	12,675	-	-	12,675	12,675

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

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025	Funds carried forward to 2025
	£	See Note 16 £	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	12,675	18,524	(7,519)	23,680	23,680
Total unrestricted and designated funds	12,675	18,524	(7,519)	23,680	23,680

Strongpoint

Notes to the Accounts for the year ended 31 December 2024

Restricted funds:-

Chapel Restoration and Repair Fund	-	(7,519)	7,519	-	-
Total restricted funds	-	(7,519)	7,519	-	-
Total charity funds	12,675	11,005	-	23,680	23,680

Strongpoint

Notes to the Accounts for the year ended 31 December 2024

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
	2024	2024	2024	2024	2024
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	94,203	(75,679)	-	18,524	18,524
Restricted funds:-					
Chapel Restoration and Repair Fund	3,820	(11,339)	-	(7,519)	(7,519)
	98,023	(87,018)	-	11,005	11,005

17 Details of transfers between funds

The transfers shown in note 15 above are:-

	2024	2023
	£	£
From Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'. "	(7,519)	-
To Restricted Revenue Funds	7,519	-
Net transfers	-	-

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 2024 as required by the SORP 2015

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

20 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts from individuals				
Refunds from HMRC on gift aided donations	7,528	-	7,528	11,941
Donations	68,254	-	68,252	55,436
Stewardship	5,700	-	5,700	4,403
Special appeals	-	3,820	3,820	2,976
Chapel Renovation and Renewal Fund	-	-	-	50,478
Total donations and gifts from individuals	81,482	3,820	85,300	125,237

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue grants from government and public bodies				
Grant funding	12,500	-	12,500	-
Total public sector revenue grants	12,500	-	12,500	-

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	93,982	3,820	97,800	125,237
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21 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Bank Interest Receivable	221	-	221	740
Total investment income	221	-	221	740

Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

22 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
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	19,115	-	19,115	10,255
Defined benefit pension costs - charitable activities	298	-	298	111
Marketing and advertising of charitable services	430	-	430	49
Charitable giving to other	9,579	-	9,579	6,441
Pastoral Care	262	-	262	661
Catering	207	-	207	115
Safeguarding	211	-	211	175
Children's work	779	-	779	1,552
Chapel renovation fees	-	10,007	10,007	324,526
Total direct spending	30,881	10,007	40,888	343,885

23 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
	2024	2024	2024	2023
	£	£	£	£
Premises Expenses				
Venue Hire	-	-	-	2,900
Light heat and power	4,649	-	4,649	6,002
Cleaning and waste management	1,976	-	1,976	329
Premises repairs, renewals and maintenance	4,344	-	4,344	793
Administrative overheads				
Telephone, fax and internet	576	-	576	509
Stationery and printing	-	-	-	207
Membership subscriptions	-	-	-	35
Hire of equipment	2,396	-	2,396	998
Software licences and expenses	2,007	-	2,007	1,719
Liability and contents insurance	1,697	-	1,697	1,578
Sundry expenses	653	-	653	-
Information and publications	493	-	493	1,197
Equipment, repairs, expenses and maintenance	987	-	987	727
Training and development	1,556	-	1,556	989
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	342	-	342	484
Financial costs				
Bank charges	21	-	21	39
Support costs before reallocation	21,697	-	21,697	18,506

Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Less support costs reallocated to specific activities

To costs of raising funds	(18,506)	-	(18,506)	(18,506)
Total support costs - Current Year	3,191	-	3,191	-

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

All the expenditure in the prior year was unrestricted.

Administrative overheads

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

24 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	600	-	600	600
Total Governance costs	600	-	600	600

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	30,881	10,007	40,888	343,885
Total support costs	B2d	3,191	-	3,191	-
Total Governance costs	B2e	600	-	600	600
Total charitable expenditure	B2	34,672	10,007	44,679	344,485

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	343,885	-	343,885
Total support costs	B2d	-	-	-
Total Governance costs	B2e	600	-	600
Total charitable expenditure	B2	344,485	-	344,485

Strongpoint

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

26 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
	2024	2024	2024	2023
	£	£	£	£
Cost of fundraising activities	21,901	1,332	23,233	-
Costs of staging fundraising events	600	-	600	670
Reallocated from support costs	18,506	-	18,506	18,506
Total fundraising costs	41,007	1,332	42,339	19,176

All the expenditure in the prior year was unrestricted.