

**Registered charity number: 1200180**

**BUTTS FREE CHURCH**  
**Report of the Trustees**  
**and Unaudited Financial Statements**  
**for the period from 25 August 2022 to 31 March 2023**

**BUTTS FREE CHURCH**  
**Financial Statements**  
**for the period from 25 August 2022 to 31 March 2023**

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## **BUTTS FREE CHURCH**

### **Report of the Trustees for the period from 25 August 2022 to 31 March 2023**

The trustees present their report with the financial statements of the Charity for the period from 25 August 2022 to 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objective of the Charity is to advance the Christian faith in accordance with the statement of faith of The Fellowship of Independent Evangelical Churches.

The Charity was registered as a Charitable Incorporated Organisation with the Charity Commission on 25 August 2022 with the aim of taking over the activities of Butts Evangelical Church Trust (registered charity number 1001301). In the period from registration on 25 August 2022 to 31 March 2023 the Charity undertook no activities, received no income and incurred no expenditure.

On 1 April 2023 the activities of Butts Evangelical Church Trust were assumed by the Charity and assets less liabilities with a net value of £134,817 were transferred to the Charity.

##### **Public benefit**

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Charity undertook no activities in the period to 31 March 2023. On 1 April 2023 the Charity took over the activities of Butts Evangelical Church Trust involving the holding of weekly public services of Christian worship and other means of promoting the Christian faith in youth and other meetings.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is governed by its Constitution adopted on registration and by a Handbook specifying how the activities of the Church are conducted.

##### **Organisational structure**

The Church is governed by its Ministers, Trustees and Elected Officers who meet regularly to set policy and review the activities of the Church.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1200180

**Principal address**

14 Northanger Close, Alton, Hampshire GU34 2BH.

**Trustees**

Rev CDW Anderson (appointed 25 August 2022)

Rev BDJ Burge (appointed 25 August 2022)

Prof J Evans (appointed 14 March 2023)

Mrs JE Taylor (appointed 25 August 2022)

Mr SJ Warwick (appointed 25 August 2022)

Dr PJ West (appointed 25 August 2022)

Mrs RE West (appointed 25 August 2022)

**Responsibilities of the trustees**

The Charity's Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing those financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ascertain the financial position of the Charity and which enable them to ensure that the financial statements comply with 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 or other irregularities.

Approved on 5<sup>th</sup> December 2023 by the church membership who authorised Timothy Pinchen to submit to the Charity Commission on their behalf.

A handwritten signature in black ink, appearing to read 'T Pinchen', followed by a vertical line.

.....

**BUTTS FREE CHURCH**  
**Statement of Financial Activities**  
**for the period from 25 August 2022 to 31 March 2023**

|                    | Period from<br>25 August<br>2022<br>to 31 March<br>2023<br>£ |
|--------------------|--|
| <b>INCOME</b>      | <b>0</b>   |
| <b>EXPENDITURE</b> | <b>0</b>   |
| <b>NET INCOME</b>  | <b>0</b>   |

The notes on page 5 form part of these financial statements.

# **BUTTS FREE CHURCH**

## **Balance Sheet 31 March 2023**

|  | <b>31 March<br/>2023<br/>£</b> |
|--|--------------------------------|
| <b>Fixed Assets</b>                          | <b>0</b>                       |
| <b>Current Assets</b>                        | <b>0</b>                       |
| <b>Creditors</b>                             | <b>0</b>                       |
| <b>Net Current Assets</b>                    | <b>0</b>                       |
| <b>Total Assets less Current Liabilities</b> | <b>0</b>                       |
| <b>Net Assets</b>                            | <b>0</b>                       |
| <b>Funds</b>                                 | <b>0</b>                       |

The notes on page 5 form part of these financial statements.

The financial statements were approved on .....  
and were signed by:

.....

# **BUTTS FREE CHURCH**

## **Notes to the Financial Statements for the period from 25 August 2022 to 31 March 2023**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

#### **Taxation**

The Charity is exempt from tax on its charitable activities.

### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2023.

#### **Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2023.

### **3. RELATED PARTY DISCLOSURES**

There were no related party transactions in the period ended 31 March 2023.

### **4. POST BALANCE SHEET EVENT**

On 1 April 2023 the activities and net assets totalling £134,817 were transferred from Butts Evangelical Church Trust (registered charity number 1001301) to the Charity.