

**WELLINGTON EVANGELICAL CHAPEL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered Charity Number 233810

Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**WELLINGTON EVANGELICAL CHAPEL**

**INDEX**

**YEAR ENDED 31 DECEMBER 2022**

	Page
Legal and administrative information	1
Report of the trustees	2 - 3
Report of the independent examiner	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 – 10

**WELLINGTON EVANGELICAL CHAPEL****LEGAL AND ADMINISTRATIVE INFORMATION****YEAR ENDED 31 DECEMBER 2022**

Address:	Wellington Chapel Wellington Hereford Herefordshire HR4 8AX
Trustees:	Mr Derek Backhouse Rev Gordon Bingham Rev Richard Mansell Mr Mark Roberts Mr John Roberts Mrs Sharon Roberts
Bankers:	Lloyds TSB Bank plc 6-8 High Town Hereford HR1 2AQ
Accountants:	Skingle Helps & Co Chartered Accountants 28 Southway Carshalton Beeches Surrey SM5 4HW

## **WELLINGTON EVANGELICAL CHAPEL**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees submit their annual report and the financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (issued 2005) in preparing the annual report and the financial statements of the charity.

The charity is constituted by indenture dated 5 October 1898 as amended on 15 February 2017.

The charity's objects are:

- For the purpose of religious worship and the preaching of the gospel and as a Sunday School;

#### **Activities**

The charity was established with the aim of promoting the evangelical protestant religion and this is continued through public worship on the Lord's Day and other meetings during the week, including meetings for children and young people.

#### **Results**

The attached financial statements disclose the financial position of the charity at 31 December 2022.

#### **Trustees**

The trustees in office during the year and at the date of this report are set out on page 1.

The charity's trustees appoint trustees.

#### **Responsibilities of the trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES (continued)****FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Mark Roberts

Trustee

27<sup>th</sup> July 2023

## **WELLINGTON EVANGELICAL CHAPEL**

### **REPORT OF THE INDEPENDENT EXAMINER**

#### **YEAR ENDED 31 DECEMBER 2022**

I report on the financial statements of Wellington Evangelical Church (formerly Wellington Chapel and Other Trust Property) for the year ended 31 December 2022, which are set out on pages 5 to 10.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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 accounts to be reached.

John Helps BSc ACA  
Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

August 2023

**WELLINGTON EVANGELICAL CHAPEL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<i>Note</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
<b>Incoming resources</b>			
<b>Income from:</b>			
<i>Donations:</i>			
Offerings including gift aid refund		65,099	44,695
Bank interest		3	-
<b>Total</b>		<u>65,102</u>	<u>44,695</u>
<b>Resources expended</b>			
<b>Expenditure on:</b>			
Charitable activities			
Costs in furtherance of the charity's objects:			
Charitable expenditure	2	53,579	45,502
Other distributions	3	1,800	1,500
Other	2	1,656	2,330
<b>Total</b>		<u>57,035</u>	<u>49,332</u>
<b>Net income /(outgoings) for the year</b>		8,067	(4,637)
<b>Funds brought forward</b>		<u>484,055</u>	<u>488,692</u>
<b>Funds carried forward</b>		<u>492,122</u>	<u>484,055</u>

## WELLINGTON EVANGELICAL CHAPEL

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	<i>Note</i>	<b>2022</b> £	<b>2021</b> £
<b>Fixed assets</b>			
Tangible fixed assets	4	418,801	419,172
<b>Current assets</b>			
Debtors	5	7,964	3,595
Lloyds TSB Bank account		66,144	61,948
		74,108	65,543
<b>Creditors: amounts falling due within one year</b>	6	(787)	(660)
<b>Net current assets</b>		73,321	64,883
<b>Net assets</b>		492,122	484,055
<b>Funds</b>	7		
General account			
		492,122	484,055

These financial statements were approved on by the trustees on 27<sup>th</sup> July 2023 and signed on their behalf by

Mark Roberts

Trustee



**WELLINGTON EVANGELICAL CHAPEL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

Wellington Evangelical Church is an unincorporated charity registered in England and Wales. The principal address is Wellington Chapel, Wellington, Hereford, Herefordshire, HR4 8AX.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

- **Funds**

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

- **Depreciation**

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. No depreciation is provided in respect of freehold property.

Depreciation on equipment is provided at a rate of 25% per annum on a reducing balance basis.

- **Incoming resources**

Offerings are accounted for on receipt. Donations and legacies are accounted for when due.

- **Resources expended**

Expenditure is accounted for as amounts fall due.

Charitable expenditure comprises all expenditure directly related to the objects of the charity. Governance costs comprise expenditure related to the cost of compliance with statutory requirements.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
<b>2. Resources expended</b>		
<i><b>Charitable expenditure</b></i>		
<b>Local ministry costs</b>		
Staff costs	35,145	34,233
Pulpit supply and sundry expenses	1,258	2,065
Repairs, renewals and grounds maintenance	9,761	4,868
Light and heat	1,876	1,851
Youth work (including camp)	3,674	662
Depreciation of equipment	371	495
Church insurance	536	503
Telephone	708	775
Advertising	250	50
	<u>53,579</u>	<u>45,502</u>
<b>Other costs</b>		
Independent examiner's fee	660	660
Accounting software	996	1,670
	<u>1,656</u>	<u>2,330</u>
<b>Employee information</b>		
	2022 £	2021 £
Wages and salaries	34,500	33,398
Social Security costs	-	-
Pension contributions	645	835
	<u>35,145</u>	<u>34,233</u>
	No.	No.
Average number of full-time equivalent employees	<u>2</u>	<u>2</u>

**Trustees**

The trustees received no remuneration for their services.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2022

3.	Missionary giving	2022 £	2021 £
	Checkpoint CYT	600	600
	Day One	600	600
	Open Doors	300	300
	Ukraine	300	-
		1,800	1,500
4.	Tangible fixed assets	Freehold land and buildings £	Equipment £  Total £
	COST OR VALUATION		
	As at 1 January 2022	417,688	12,098 429,786
	Additions	-	- -
	Revaluation	-	- -
	As at 31 December 2022	417,688	12,098 429,786
	ACCUMULATED DEPRECIATION		
	As at 1 January 2022	-	10,614 10,614
	Provision for the year	-	371 371
	As at 31 December 2022	-	10,985 10,985
	NET BOOK VALUE		
	As at 31 December 2022	417,688	1,113 418,801
	As at 31 December 2021	417,688	1,484 419,172

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2022 at the figure shown above. The original cost of the freehold premises is unknown.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2022

## 5. Debtors

	2022 £	2021 £
Gift aid refund	7,963	3,500
Sundry debtors	-	95
	<u>7,963</u>	<u>3,595</u>

## 6. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	660	660
	<u>660</u>	<u>660</u>