



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
KINGSWOOD CONGREGATIONAL CHAPEL CHARITY

On accounts for the year
ended

31 DECEMBER 2022

Charity no
(if any)

234403

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2022.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 27 / 12 / 23

Name: S WILLIAMS

Relevant professional
qualification(s) or body

ACCA

(if any):

Address:

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Charity number: 234403

Kingswood Congregational Chapel Charity

Accounts

31 December 2022

Kingswood Congregational Chapel Charity
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Kingswood Congregational Chapel Charity
Business Information

Leadership Team

Ros Fry - Church Elder
Jeff Broderick - Church Elder
Bob Hart-England - Church Elder
Pete Collett - Church Deacon
Agnes Broderick - Church Deacon
Isobel Kelly - Church Deacon
Norval Hawksworth - Church Treasurer
Jennie Amesbury - Church Secretary
Matt Kirby - Worship Lead
Dawn England - Youth Pastor

Accountants

Steele Financial Ltd
Orion House Axis 4-5
Woodlands
Bradley Stoke
Bristol
BS32 4JT

Business address

34 Walk Mill Lane
Kingswood
Wotton-under-Edge
Gloucester
GL12 8RZ

Kingswood Congregational Chapel Charity

Approval statement

I approve the accounts which comprise of the Statement of Financial Activities, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Steele Financial Ltd with all information and explanations necessary for their compilation.



Mr N Hawksworth

20 April 2023

Kingswood Congregational Chapel Charity

**Accountants' report on the unaudited accounts
to Kingswood Congregational Chapel Charity**

You have approved the accounts for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Steele Financial Ltd
Chartered Certified Accountants

Orion House Axis 4-5
Woodlands
Bradley Stoke
Bristol
BS32 4JT

20 April 2023

Kingswood Congregational Chapel Charity
Statement of Financial Activities
for the year ended 31 December 2022

	2022 £	2021 £
Incoming resources	26,087	22,837
Direct expenditure	5,072	7,291
Gross surplus	<u>21,015</u>	<u>15,546</u>
Other business income	9	1
Resources expended		
Rent, rates, power and insurance costs	6,007	3,634
Repairs and renewals of property and equipment	10,172	773
Telephone, fax, stationery and other office costs	2,383	2,199
Accountancy, legal and other professional fees	1,451	215
Depreciation and loss/(profit) on sale	722	1,294
Other business expenses	1,711	1,076
	<u>22,446</u>	<u>9,191</u>
(Defecit)/surplus	<u>(1,422)</u>	<u>6,356</u>

Kingswood Congregational Chapel Charity
Balance Sheet
as at 31 December 2022

	Notes	2022 £	Restated 2021 £
Fixed assets			
Equipment, machinery and motor vehicles	3	873	1,295
Other fixed assets	4	30,623	30,623
		<u>31,496</u>	<u>31,918</u>
Current assets			
Bank/building society balances		17,613	18,441
Other current assets and prepayments		93	109
		<u>17,706</u>	<u>18,550</u>
Current liabilities			
Other liabilities and accruals		156	-
Net current assets		17,550	18,550
Net assets		<u>49,046</u>	<u>50,468</u>
Funds of the charity			
Balance at start of period		50,468	44,112
Net (defecit)/surplus		(1,422)	6,356
		<u>49,046</u>	<u>50,468</u>

Kingswood Congregational Chapel Charity
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Statement of financial activities analysis

	2022	2021
	£	£
Incoming resources		
Coffee and chat	153	310
COIF investment	877	1,435
Collections	2,642	1,196
Covenanting	10,258	11,115
Other revenue	352	1,531
Interest income	-	-
Gift Aid	5,230	-
Simmons Farm Rent	575	-
United grant	6,000	7,250
	<u>26,087</u>	<u>22,837</u>
Direct expenditure		
Direct labour	-	2,548
Counselling	1,200	1,200
Holiday club expenses	-	145
Missionary giving	1,428	2,442
Sunday school expenses	-	-
United expenses	1,304	397
United tuck shop	83	9
Visiting speakers	440	550
Church expenses	117	-
World vision	500	-
	<u>5,072</u>	<u>7,291</u>
Other business income		
Interest receivable	<u>9</u>	<u>1</u>
Rent, rates, power and insurance costs		
Rates and water	287	-
Light and heat	4,599	3,545
Cleaning	1,121	89
	<u>6,007</u>	<u>3,634</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	<u>10,172</u>	<u>773</u>

Kingswood Congregational Chapel Charity
Notes to the Accounts
for the year ended 31 December 2022

Telephone, fax, stationery and other office costs

Stationery and printing	230	270
Equipment	122	25
IT software and consumables	-	132
Insurance costs	2,031	1,772
	<u>2,383</u>	<u>2,199</u>

Accountancy, legal and other professional fees

Accountants fees	1,354	215
Other legal and professional	97	-
	<u>1,451</u>	<u>215</u>

Depreciation and loss/(profit) on sale

Depreciation	<u>722</u>	<u>1,294</u>
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Other business expenses

Subscriptions	836	686
Charitable donations	140	-
Sundry expenses	735	390
	<u>1,711</u>	<u>1,076</u>

Kingswood Congregational Chapel Charity
Notes to the Accounts
for the year ended 31 December 2022

3 Plant, machinery and motor vehicles

	Plant and machinery £
Cost	
At 1 January 2022	2,589
Additions	300
At 31 December 2022	<u>2,889</u>
Depreciation	
At 1 January 2022	1,294
Charge for the year	722
At 31 December 2022	<u>2,016</u>
Net book value	
At 31 December 2022	<u>873</u>
At 31 December 2021	<u>1,295</u>

4 Other fixed assets

	2022 £	2021 £
Investments	<u>30,623</u>	<u>30,623</u>

5 Prior period adjustment

The accounts have been restated to correct for accounting errors in a prior period. The change has resulted in an increase of £30,623 to retained earnings as at 31 December 2021. The entity is not subject to tax so there are no tax consequences of this restatement.