

# GROVE HILL EVANGELICAL CHURCH

England & Wales · Charity number 235525

## Details

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Other names	TRUST PROPERTY ADMINISTERED IN CONNECTION WITH THE GROVE HILL EVANGELICAL CHURCH, GROVE HILL
Status	Registered
Legal form	Other
Registered	1965-03-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Grove Hill Evangelical Church  
Grove Hill  
London  
E18 2HY

**Phone** 02085308396

**Email** [dfieldhouse@ghec.co.uk](mailto:dfieldhouse@ghec.co.uk)

**Website** [www.ghec.co.uk](http://www.ghec.co.uk)

## Activities

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**Objects:** 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN SOUTH WOODFORD AND THE SURROUNDING NEIGHBOURHOOD; AND2. SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MEMBERS OF THE CHURCH IN GENERAL MEETING, FURTHER THE WORK OF THE CHURCH.

**Activities:** Independent evangelical church.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** SOUTH WOODFORD
- Essex
- Redbridge

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£154,322	£168,715	-	-
2024-03-31	£187,611	£249,250	-	-
2023-03-31	£215,273	£149,239	-	-
2022-03-31	£179,615	£189,169	-	-
2021-03-31	£179,615	£189,169	-	-

## Trustees

Name	Role	Appointed
ANDREW EBI EMOHARE		2017-05-21
Derek John Fieldhouse		2024-01-14
LYNDA HOLMES		2012-01-09
PETER RICHARD JOLYON PARSON		
Peter Joseph Matthew Last		2022-07-31

**GROVE HILL EVANGELICAL CHURCH**

England & Wales - Charity number 235525

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# Accounts

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# GROVE HILL EVANGELICAL CHURCH

Report and Accounts

Year ended... 31 March 2025

**GROVE HILL EVANGELICAL CHURCH  
LEGAL & ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2025**

ADDRESS FOR CORRESPONDENCE	123 Grove Hill South Woodford LONDON E18 2HY
GOVERNING DOCUMENTS	Church constitution adopted 28 September 2006 as amended 6 July 2008.  The church is affiliated to the Fellowship of Independent Evangelical Churches.
CHARITY REGISTRATION NUMBER	235525 - Grove Hill Evangelical Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Timothy Crispin (until 18 June 2025) Andrew Emohare Avon Edward (until 31 December 2024) Derek Fieldhouse Lynda Holmes Peter Last Peter Parson Peter Sharp (until 31 July 2024) Matthew Weston (until 30 September 2025)
NAMES OF ADVISERS	CAF Bank Ltd Edward Connor Solicitors
HOLDING TRUSTEE	Fellowship Property Trust
INDEPENDENT EXAMINER	Jaimee Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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**GROVE HILL EVANGELICAL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2025.

**Objects of the charity**

The charity, which is a church, is governed by a constitution. The charity's principal objects, as set out in its governing document, are:

1. The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within South Woodford and the surrounding neighbourhood, and
2. Such other charitable purposes as shall in the opinion of the members of the church in general meeting, further the work of the church.

**Government**

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed following a ballot of Church members.

**Summary of the charity's main activities and achievements**

The church exists as a body of believers in the Lord Jesus Christ who are committed to each other in Christian fellowship. We seek to encourage each other in the faith as it is laid out in the Bible and to share the truth about Christ with those around us.

The Church has held services of worship every Sunday, including preaching. On-line streaming has continued to maximise accessibility: The Sunday services are broadcast live via the Church's 'YouTube' channel, accessible to all via the Church website <https://www.ghec.co.uk/>. The Church has been pleased to welcome newcomers on a regular basis. The congregation reflects the multi-cultural make-up of the neighbourhood.

Throughout the year age related activities for children have continued to be provided. Children's activities span the whole age range: from the ever popular 'Ready Steady Go' sessions for babies, toddlers and their parents/ carers to 'Revs' working with older teenagers. In between there are the Sunday youth groups, week night clubs and ad-hoc school holiday activities. All these activities are available to Church families and the wider community.

The Church joins with other local Churches to provide outreach events. Grove Hill was pleased to host a Holiday Club.

Key activities are publicised by leafleting local homes, word of mouth and via the website. The website provides a valuable insight into the work of the Church ([www.ghec.co.uk](http://www.ghec.co.uk)). The church is pleased to support missionary work both in the UK and abroad and sets aside 25% of its regular income for this purpose. During 2024-25 the Church, together with several others in the area, continued to support a new Church in the Barkingside and Clayhall area (All Nations).

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

The leadership team continue to seek to fulfil their responsibilities. The trustees remain very grateful to all involved in the fellowship for the different ways in which they assist the church in fulfilling its calling. The Pastor has resigned with effect from 30th September 2025; the remaining trustees are jointly ensuring that the Church's activities continue.

## **Financial review**

The trustees prepare the accounts on a Receipts and Payments basis. It is deemed a more appropriate basis having regard to the charity's turnover. This means that the accounts are based on a reconciliation to the bank account and no adjustment has been made for income due; in particular the Gift Aid refund from HMRC is not recognised until the following year.

Overall reserves stand at £85k. These comprise £84k Unrestricted (General £43k and Designated £41k) and £1k Restricted funds. General congregational income reduced to £69k (£75k in 2023-24) due to a reduced Church membership. Property rental income increased by £2k. General Fund expenditure was in line with budget - payroll costs fell due to the full year effect of accommodation being provided to the Pastor as part of his remuneration. The legacy fund of £17k (no restrictions) remains at year end. The Pre-school Restricted Fund of £8k has been transferred to the General Fund. The General Fund balance at year end is higher than the minimum level set by trustees. This is due to anticipated property spending and to mitigate the effect of falling congregational giving.

A number of building projects were undertaken during the year, including at the Church: boiler replacement, installation of a fire alarm system and tree works; Rental properties: kitchen replacement and compliance checks. This resulted in maintenance spending increasing from £40k (2024) to £59k (2025).

## **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to about 3 months of routine unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £84k. This includes £23k designated for the Missionary Fund for the following year; the excess funds are held for the purpose of anticipated essential maintenance works and reduced income as discussed above.

## **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

## **Approval**

This report was approved by the trustees and signed on their behalf by:

  
PRJ Parson (Dec 18, 2025 15:52:16 GMT)

Peter Parson

Date: Dec 18, 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**GROVE HILL EVANGELICAL CHURCH**

I report to the trustees on my examination of the accounts of Grove Hill Evangelical Church ('the charity') for the year ended 31 March 2025 on pages 5 to 10 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*J. Young*  
J. Young (Dec 18, 2025 16:33:19 GMT)

Jaimee Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: Dec 18, 2025

**GROVE HILL EVANGELICAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

Notes	<u>Unrestricted Funds</u>			2025 £	2024 £	
	General Funds £	Designated Funds £	Restricted Funds £			
<b>Income receipts</b>						
Donations and grants	70,029	1,100		71,129	102,341	
Gift aid receipts	12,756	888	354	13,998	16,168	
Income from charitable activities	1,581	680	-	2,261	1,754	
Rental Income	-	64,254	-	64,254	61,949	
Other	2,608	73	-	2,680	5,399	
<b>Total receipts</b>	<u>86,973</u>	<u>66,995</u>	<u>354</u>	<u>154,322</u>	<u>187,611</u>	
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	92,603	42,353	3,300	138,256	214,913
Grants paid in relation to charitable activities undertaken by others	3	4,053	26,355	51	30,459	34,337
<b>Total payments</b>		<u>96,656</u>	<u>68,708</u>	<u>3,351</u>	<u>168,715</u>	<u>249,250</u>
Net of receipts / (payments) before transfers		(9,683)	(1,714)	(2,997)	(14,393)	(61,639)
Transfers between funds	7	10,807	(2,842)	(7,965)	-	-
<b>Net movement in funds</b>		<u>1,124</u>	<u>(4,556)</u>	<u>(10,961)</u>	<u>(14,393)</u>	<u>(61,639)</u>
Cash funds as at last year end		41,671	45,530	12,211	99,412	161,051
<b>Cash funds at this year end</b>	A	<u>42,795</u>	<u>40,975</u>	<u>1,250</u>	<u>85,020</u>	<u>99,412</u>

The notes on pages 7 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds		Restricted funds	2025	2024
		General funds	Designated funds			
		£	£	£	£	£
<b>A Cash funds</b>	5,6					
Cash at bank with immediate access		42,795	40,975	1,250	85,020	99,412
		<u>42,795</u>	<u>40,975</u>	<u>1,250</u>	<u>85,020</u>	<u>99,412</u>
<b>B Other monetary assets</b>	5,6					
Gift aid due to charity		12,341	275	-	12,616	13,939
Other debtors and prepayments		4,008	4,317	250	8,575	7,235
		<u>16,349</u>	<u>4,592</u>	<u>250</u>	<u>21,191</u>	<u>21,174</u>
<b>C Liabilities</b>						
<b>Falling due within one year</b>	5,6					
Loan		-	7,114	-	7,114	7,514
Fee for Independent Examination		1,200	-	-	1,200	1,290
Accrued expenses		641	100	1,170	1,911	2,249
		<u>1,841</u>	<u>7,214</u>	<u>1,170</u>	<u>10,225</u>	<u>11,053</u>
<b>Falling due after one year:</b>						
Loan		-	-	-	-	6,216
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,216</u>
<b>Total</b>		<u>1,841</u>	<u>7,214</u>	<u>1,170</u>	<u>10,225</u>	<u>17,269</u>

The above loan is repayable in monthly instalments and is repayable in full by April 2026. All other liabilities fall due for settlement within one year.

**D Assets retained for charity's own use**

	Fund to which asset belongs	Book Value	Insurance value
		£	£
The value of the freehold assets owned are:			
Church equipment	General		162,310
Church Building (NBV 2016)	Property Trust	578,000	3,685,610
30 Byron Avenue (2001)	Property Trust	151,000	591,005
121 Grove Hill (2001)	Property Trust	92,000	280,046
62-64 Grove Hill (2001)	Property Trust	280,000	1,009,238
		<u>1,101,000</u>	<u>5,728,209</u>

The trustees have used insurance values as an approximation for current values

The accounts were approved by the trustees and signed on their behalf by:

  
PRJ Parson (Dec 18, 2025 15:52:16 GMT)

Peter Parson

Date: Dec 18, 2025

The notes on pages 7 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025 £	Total 2024 £
	General funds £	Designated funds £			
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Employment costs (see note 4)	35,619	-	-	35,619	42,716
Youth and children's work	236	536	-	772	812
Outreach activities	2,507	-	-	2,507	1,806
Courses and conferences	1,278	-	-	1,278	395
Maintenance, repairs & equipment	29,729	25,726	3,300	58,755	39,658
Roof and guttering replacement project	-	-	-	-	76,807
Loan repayments	-	7,514	-	7,514	7,493
Utilities	5,217	1,402	-	6,619	
Insurance	5,139	4,176	-	9,315	9,189
Independent examination	1,182	-	-	1,182	1,260
Office and support costs	9,429	2,982	-	12,412	21,102
Visiting Speakers	1,486	-	-	1,486	1,105
Other costs	781	17	-	798	1,089
	<u>92,603</u>	<u>42,353</u>	<u>3,300</u>	<u>138,256</u>	<u>203,432</u>

**GROVE HILL EVANGELICAL CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£			
<b>3 Grants paid in relation to charitable activities undertaken by others</b>					
(All payments were made to UK based individuals/organisations)					
Grants for:					
For work in the UK	4,053	2,835	51	6,939	7,880
Overseas mission	-	23,520	-	23,520	26,457
Relief of poverty	-	-	-	-	-
	<u>4,053</u>	<u>26,355</u>	<u>51</u>	<u>30,459</u>	<u>34,337</u>

The grants to institutions amounting to more than £1,000 were:	2025	2024
	£	£
Grace Baptist Mission	10,600	10,424
Equipping Pastors Worldwide (formerly Pastor Training International)	5,660	6,415
SIM	5,660	-
Amor (Europe)	-	8,015
Christian Education Project	2,400	2,400
All Nations Church - Clayhall and Barkingside	1,153	2,120

**4 Transactions with related parties**

During the year the charity had 1 full time employee.

Ministerial costs, as permitted by the governing document, are employment costs in respect of the Pastor. Matthew Weston was paid £30,563 in his capacity of minister of the church and not as a trustee. He lives in the Manse rent free and the Church meets the cost of the council tax for the property. The total package is estimated to be £63k.

One of the trustees, Lynda Holmes, is a tenant of one of the Church owned properties. Her tenure is assessed using the rental policy applied to all tenants; her interest is declared at trustee meetings and she does not partake in decisions relating to the properties where she has a pecuniary interest.

One of the former trustees, Tim Crispin (Crisp Finish), on occasions undertakes maintenance work at the Church and properties. During 2024-25 this totalled £4,068 (2024 £144).

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

**5 Breakdown of Designated funds - Assets and Liabilities**

	Property Rental Fund £	Ready Steady Go £	Legacies £	Missionary Support Fund £	Total £
Cash at bank with immediate access	-	316	17,172	23,487	40,975
A Cash funds	-	316	17,172	23,487	40,975
Gift aid due to charity	-	-	-	275	275
Other debtors/ prepayments	4,317	-	-	-	4,317
B Other monetary assets	4,317	-	-	275	4,592
Loans	7,114	-	-	-	7,114
Accrued expenses/ deferred income	100	-	-	-	100
C Liabilities	7,214	-	-	-	7,214

**6 Breakdown of Restricted funds - Assets and Liabilities**

	All Nations Church Plant £	Specific appeals/ donations incl. Hardship £	Property Trust Funds £	Pre-school £	Total £
Cash at bank with immediate access	-	1,250	-	-	1,250
A Cash funds	-	<b>1,250</b>	-	-	<b>1,250</b>
Gift aid due to charity	-	-	-	-	-
Other debtors/ prepayments	-	250	-	-	250
B Other monetary assets	-	<b>250</b>	-	-	<b>250</b>
Accrued expenses	-	-	1,170	-	1,170
C Liabilities	-	-	<b>1,170</b>	-	<b>1,170</b>

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

7 Movement of funds

	Balance at 31 March 2024 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2025 £			
General funds	41,671	86,973	-	96,656	10,807	42,795		
Designated funds								
Property Rental Fund	-	64,327	-	41,817	-	22,510	-	0
Ready Steady Go	172	680	-	536	-	-	-	316
Legacies	17,172	-	-	-	-	-	-	17,172
Missionary Support Fund	28,186	1,988	-	26,355	19,668	-	-	23,487
	<u>45,530</u>	<u>66,995</u>	<u>-</u>	<u>68,708</u>	<u>-</u>	<u>2,842</u>	<u>-</u>	<u>40,975</u>
Restricted funds								
Property Trust Fund	3,300	-	-	3,300	-	-	-	-
All Nations Church Plant	51	-	-	51	-	-	-	-
Pre-school	7,965	-	-	-	-	7,965	-	-
Hardship Fund	1,250	-	-	-	-	-	-	1,250
Specific appeals/ donations: TEAR Fund, Azores etc. <sup>1</sup>	-	354	-	-	-	-	-	-
	<u>12,211</u>	<u>354</u>	<u>-</u>	<u>3,351</u>	<u>-</u>	<u>7,965</u>	<u>-</u>	<u>1,250</u>
Total funds	<u>99,412</u>	<u>154,322</u>	<u>-</u>	<u>168,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,019</u>

<sup>1</sup> The deficit balance at the start of the year and the in year receipt relates to gift aid claimed.

The trustees are confident that the pre-school funds should not have been treated as restricted because the income related to fees paid to the charity which ran the pre-school, not donations given specifically for the use of the pre-school only. These funds have therefore been moved to the general funds.

**GROVE HILL EVANGELICAL CHURCH**

England & Wales - Charity number 235525

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# Accounts

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# GROVE HILL EVANGELICAL CHURCH

Report and Accounts

Year ended... 31 March 2024

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Throughout the year age related activities for children have continued to be provided. Children's activities span the whole age range: from the ever popular 'Ready Steady Go' sessions for babies, toddlers and their parents/ carers to 'Revolution' working with older teenagers. In between there are the Sunday youth groups, week night clubs and ad-hoc school holiday activities. All these activities are available to Church families and the wider community.

The Church joins with other local Churches to provide outreach events. Grove Hill was pleased to host a Holiday Club. The short course 'Hope Explored' is offered to those interested in finding out more about Christianity.

Key activities are publicised by leafleting local homes, word of mouth and via the website. The website provides a valuable insight into the work of the Church ([www.ghec.co.uk](http://www.ghec.co.uk)). The church is pleased to support missionary work both in the UK and abroad and sets aside 25% of its regular income for this purpose. During 2023-24 the Church, together with several others in the area, continued to support a new Church in the Barkingside and Clayhall area (All Nations).

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

The leadership team continue to seek to fulfil their responsibilities. The trustees remain very grateful to all involved in the fellowship for the different ways in which they assist the church in fulfilling its calling. 2023-24 saw a change in the Church leadership with the Pastor, Martin Hull, retiring after more than 20 years' service. Trustees would like to formally acknowledge Martin's faithful contribution to the Church and are pleased to welcome Matthew Weston as their new Pastor from July 2023.

### **Financial review**

The trustees prepare the accounts on a Receipts and Payments basis. It is deemed a more appropriate basis having regard to the charity's turnover. This means that the accounts are based on a reconciliation to the bank account and no adjustment has been made for income due; in particular the Gift Aid refund from HMRC is not recognised until the following year.

Overall reserves stand at £99k. These comprise £87k Unrestricted (General £42k and Designated £45k) and £12k Restricted funds. General congregational income remained stable at £75k (a slight reduction in real terms). Property rental income fell by £12k. This was expected because the Manse is now provided to the Pastor as part of his remuneration instead of being let commercially. General Fund expenditure was in line with budget - payroll costs fell due to accommodation being provided to the Pastor and support costs increased due to the legal costs of becoming a Charitable Incorporated Organisation. Reserves were deliberately kept at a high level at the previous year end to meet necessary roof and guttering works. This project was successfully completed during the year, resulting in an in year deficit of £35k in the General Fund and year end general reserves falling back to £42k. This is still higher than the trustees' reserves policy, but more premises costs are anticipated in 2024-25. A restricted donation of £20k was received to renew/ update the Church heating system. During the year the boiler was replaced and the remaining balance of £3k will be used in 2024-25 to repair the Church heaters. The legacy fund of £17k (no restrictions) remains at year end, together with the Pre-school Restricted Fund of £8k which is being held pending a decision on its use. .

### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to about 3 months of routine unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of 87k. This includes £28k designated for the Missionary Fund for the following year; the excess funds are held for the purpose of anticipated essential maintenance works as discussed above.

### **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

Matthew Weston  
Date: 3/12/2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**GROVE HILL EVANGELICAL CHURCH**

I report to the trustees on my examination of the accounts of Grove Hill Evangelical Church ('the charity') for the year ended 31 March 2024 on pages 6 to 10 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jaimee Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 12 December 2024

**GROVE HILL EVANGELICAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	2024	2023
		General Funds	Designated Funds			
		£	£	£	£	£
<b><i>Income receipts</i></b>						
Donations and grants		75,294	3,992	23,055	102,341	106,419
Legacies		-	-	-	-	17,172
Gift aid receipts		14,890	675	603	16,168	15,925
Income from charitable activities		1,141	613	-	1,754	399
Rental Income		-	61,949	-	61,949	73,859
Fee Income		-	-	-	-	-
Other		2,876	2,523	-	5,399	1,499
<b><i>Total receipts</i></b>		<u>94,201</u>	<u>69,752</u>	<u>23,658</u>	<u>187,611</u>	<u>215,273</u>
<b><i>Payments</i></b>						
Payments in relation to charitable activities undertaken directly	2	86,301	24,748	103,864	214,913	111,776
Grants paid in relation to charitable activities undertaken by others	3	4,520	29,817	-	34,337	37,464
<b><i>Total payments</i></b>		<u>90,821</u>	<u>54,565</u>	<u>103,864</u>	<u>249,250</u>	<u>149,239</u>
Net of receipts / (payments) before transfers		3,380	15,187	- 80,206	- 61,639	66,034
Transfers between funds	7	- 38,522	- 14,849	53,371	-	-
<b>Net movement in funds</b>		<u>- 35,142</u>	<u>338</u>	<u>- 26,835</u>	<u>- 61,639</u>	<u>66,034</u>
Cash funds as at last year end		76,813	45,192	39,046	161,051	95,017
<b>Cash funds at this year end</b>	A	<u>41,671</u>	<u>45,530</u>	<u>12,210</u>	<u>99,412</u>	<u>161,051</u>

The notes on pages 7 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds		Restricted funds	2024	2023
		General funds	Designated funds			
		£	£	£	£	£
<b>A Cash funds</b>	5,6					
Cash Float			-		-	51
Cash at bank with immediate access		41,671	45,530	12,211	99,412	161,000
		<u>41,671</u>	<u>45,530</u>	<u>12,211</u>	<u>99,412</u>	<u>161,051</u>
<b>B Other monetary assets</b>	5,6					
Gift aid due to charity		12,688	888	363	13,939	16,103
Other debtors		4,041	2,944	250	7,235	9,600
		<u>16,729</u>	<u>3,832</u>	<u>613</u>	<u>21,174</u>	<u>25,703</u>
<b>C Liabilities</b>						
<b>Falling due within one year</b>	5,6					
Loan		-	7,514	-	7,514	7,454
Fee for Independent Examination		1,290	-	-	1,290	1,300
Accrued expenses		926	94	1,229	2,249	2,233
		<u>2,216</u>	<u>7,608</u>	<u>1,229</u>	<u>11,053</u>	<u>10,987</u>
<b>Falling due after one year:</b>						
Loan		-	6,216	-	6,216	12,494
		<u>-</u>	<u>6,216</u>	<u>-</u>	<u>6,216</u>	<u>12,494</u>
<b>Total</b>		<u>2,216</u>	<u>13,824</u>	<u>1,229</u>	<u>17,269</u>	<u>23,481</u>

The above loan is repayable in monthly instalments and is repayable in full by April 2026. All other liabilities fall due for settlement within one year.

**D Assets retained for charity's own use**

	Fund to which asset belongs	Book Value	Insurance value
		£	£
The value of the freehold assets owned are:			
Church equipment	General		162,310
Church Building (NBV 2016)	Property Trust	578,000	3,564,419
30 Byron Avenue (2001)	Property Trust	151,000	574,349
121 Grove Hill (2001)	Property Trust	92,000	272,154
62-64 Grove Hill (2001)	Property Trust	280,000	980,812
		<u>1,101,000</u>	<u>5,554,044</u>

The trustees have used insurance values as an approximation for current values

The accounts were approved by the trustees and signed on their behalf by:

MATTHEW WESTON

Date: 03/12/2024

The notes on pages 7 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted Funds £		
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Employment costs (see note 4)	39,298	-	3,418	42,716	48,541
Youth and children's work	223	589		812	923
Outreach activities	1,806	-	-	1,806	976
Courses and conferences	395	-	-	395	215
Maintenance, repairs & equipment	15,339	7,619	16,700	39,658	19,705
Roof and guttering replacement project	-	-	76,807	76,807	-
Loan repayments	-	7,493	-	7,493	7,454
Utilities	8,353	3,128	-	11,481	10,387
Insurance	4,742	3,988	459	9,189	7,868
Independent examination	1,260	-	-	1,260	1,170
Office and support costs	12,691	1,931	6,480	21,102	10,569
Visiting Speakers	1,105	-	-	1,105	2,970
Other costs	1,089	-	-	1,089	1,000
	<u>86,301</u>	<u>24,748</u>	<u>103,864</u>	<u>214,913</u>	<u>111,776</u>

**GROVE HILL EVANGELICAL CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£			
<b>3 Grants paid in relation to charitable activities undertaken by others</b>					
(All payments were made to UK based individuals/organisations)					
Grants for:					
For work in the UK	4,520	3,360	-	7,880	10,076
Overseas mission	-	26,457	-	26,457	26,913
Relief of poverty	-	-	-	-	475
	4,520	29,817	-	34,337	37,464

The grants to institutions amounting to more than £1,000 were:	2024	2023
	£	£
Grace Baptist Mission	10,424	8,485
Equipping Pastors Worldwide (formerly Pastor Training International)	6,415	5,220
Eurasian Ministries Mission College	-	3,264
Amor (Europe)	8,015	
International Mission to Jewish People (formerly Christian Witness to Israel)	-	3,264
Azores (via Impact Giving)	-	5,230
Christian Education Project	2,400	2,538
All Nations Church - Clayhall and Barkingside	2,120	4,875

**4 Transactions with related parties**

During the year the charity had 1 full time employee. Martin Hull was the Pastor until 2 July 2023; Matthew Weston took over the role on 1 July 2023.

Ministerial costs, as permitted by the governing document, are employment costs in respect of the Pastor, Martin Hull, was paid £14,116 (2023 £46,089) until 2 July 2023 in his capacity of minister of the church and not as a trustee and includes a leaving gift of £3,418 (2023 £0) and a restricted gift of £0 (2023 £5,000). Matthew Weston was paid £22,500 for the period from 1 July 2023 in his capacity of minister of the church and not as a trustee. He lives in the Manse rent free and the Church meets the cost of the council tax for the property.

One of the trustees, Lynda Holmes, is a tenant of one of the Church owned properties. Her tenure is assessed using the rental policy applied to all tenants; her interest is declared at trustee meetings and she does not partake in decisions relating to the properties where she has a pecuniary interest.

One of the trustees, Tim Crispin (Crisp Finish), on occasions undertakes urgent maintenance work at the Church and properties. During 2023-24 this totalled £144 (2023 £1,516).

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

5 Breakdown of Designated funds - Assets and Liabilities

	Property Rental Fund £	Ready Steady Go £	Legacies £	Missionary Support Fund £	Total £
Cash float	-	-	-	-	-
Cash at bank with immediate access	-	172	17,172	28,186	45,530
A Cash funds	-	172	17,172	28,186	45,530
Gift aid due to charity	-	-	-	888	888
Other debtors/ prepayments	2,894	50	-	-	2,944
B Other monetary assets	2,894	50	-	888	3,832
Loans	13,730	-	-	-	13,730
Accrued expenses/ deferred income	-	94	-	-	94
C Liabilities	13,730	94	-	-	13,824

6 Breakdown of Restricted funds - Assets and Liabilities

	All Nations Church Plant £	Specific appeals/ donations incl. Hardship £	Property Trust Funds £	Pre-school £	Total £
Cash at bank with immediate access	50	896	3,300	7,965	12,211
A Cash funds	50	896	3,300	7,965	12,211
Gift aid due to charity	-	363	-	-	363
Other debtors/ prepayments	-	250	-	-	250
B Other monetary assets	-	613	-	-	613
Accrued expenses	50	9	1,170	-	1,229
C Liabilities	50	9	1,170	-	1,229

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

7 Movement of funds

	Balance at 31 March 2023 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2024 £
General funds	76,813	94,201	- 90,821	- 38,522	41,671
Designated funds					
Property Rental Fund	0	61,949	- 24,159	- 37,790	0
Ready Steady Go	148	738	- 714	-	172
Legacies	17,172	-	-	-	17,172
Missionary Support Fund	27,872	4,542	- 27,169	22,941	28,186
	<u>45,192</u>	<u>67,229</u>	<u>- 52,042</u>	<u>- 14,849</u>	<u>45,530</u>
Restricted funds					
Property Trust Fund	30,375	20,000	- 100,446	53,371	3,300
All Nations Church Plant	- 275	325	-	-	50
Pre-school	7,965				7,965
Hardship Fund	1,000	250	-	-	1,250
Specific appeals/ donations: TEAR Fund, Azores etc. <sup>1</sup>	- 19	3,083	- 3,418	-	- 354
	<u>39,046</u>	<u>23,658</u>	<u>- 103,864</u>	<u>53,371</u>	<u>12,211</u>
Total funds	<u>161,050</u>	<u>185,088</u>	<u>- 246,727</u>	<u>-</u>	<u>99,412</u>

<sup>1</sup> The deficit balance at the year end relates to gift aid to be claimed - see note 6 above

**GROVE HILL EVANGELICAL CHURCH**

England & Wales - Charity number 235525

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# Accounts

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# **GROVE HILL EVANGELICAL CHURCH**

**Report and Accounts**

**Year ended... 31 March 2023**

**GROVE HILL EVANGELICAL CHURCH  
LEGAL & ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2023**

ADDRESS FOR CORRESPONDENCE	123 Grove Hill South Woodford LONDON E18 2HY
GOVERNING DOCUMENTS	Church constitution adopted 28 September 2006 as amended 6 July 2008.  The church is affiliated to the Fellowship of Independent Evangelical Churches.
CHARITY REGISTRATION NUMBER	235525 - Grove Hill Evangelical Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Timothy Crispin Andrew Emohare Avon Edward (from 18 June 2023) Adam Herbert (until 27 September 2022) Lynda Holmes Martin Hull (until 2 July 2023) Peter Last (from 31 July 2022) Peter Parson Peter Sharp Matthew Weston (from 1 July 2023)
NAMES OF ADVISERS	CAF Bank Ltd Edward Connor Solicitors
HOLDING TRUSTEE	Fellowship Property Trust
INDEPENDENT EXAMINER	Jaimee Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Pages 7-10	Notes to the Accounts

**GROVE HILL EVANGELICAL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2023.

**Objects of the charity**

The charity, which is a church, is governed by a constitution. The charity's principal objects, as set out in its governing document, are:

1. The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within South Woodford and the surrounding neighbourhood, and
2. Such other charitable purposes as shall in the opinion of the members of the church in general meeting, further the work of the church.

**Government**

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed following a ballot of Church members.

**Summary of the charity's main activities and achievements**

The church exists as a body of believers in the Lord Jesus Christ who are committed to each other in Christian fellowship. We seek to encourage each other in the faith as it is laid out in the Bible and to share the truth about Christ with those around us.

The Church has held services of worship every Sunday, including preaching and Bible studies. On-line streaming has continued to maximise accessibility: The Sunday services are broadcast live via the Church's 'YouTube' channel, accessible to all via the Church website <https://www.ghec.co.uk/> and other activities via 'Zoom'. The Church has been pleased to welcome newcomers on a regular basis. The congregation reflects the multi-cultural make-up of the neighbourhood.

Throughout the year age related activities for children have continued to be provided. Children's activities span the whole age range: from the ever popular 'Ready Steady Go' sessions for babies, toddlers and their parents/ carers to 'Revolution' working with older teenagers. In between there are the Sunday youth groups, week night clubs and ad-hoc school holiday activities. All these activities are available to Church families and the wider community.

The Church joins with other local Churches to provide outreach events. Grove Hill was pleased to host a Holiday Club. The short course 'Christianity Explored' is offered to those interested in finding out more about Christianity.

Key activities are publicised by leafleting local homes, word of mouth and via the website. The website provides a valuable insight into the work of the Church ([www.ghec.co.uk](http://www.ghec.co.uk)), where Sunday services can be viewed via 'YouTube'. The church is pleased to support missionary work both in the UK and abroad and sets aside 25% of its regular income for this purpose. During 2022-23 the Church, together with several others in the area, continued to support the setting up of a Church Plant in the Barkingside and Clayhall area (All Nations).

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

The leadership team continue to seek to fulfil their responsibilities. The trustees remain very grateful to all involved in the fellowship for the different ways in which they assist the church in fulfilling its calling. 2023-24 sees a change in the Church leadership with the Pastor, Martin Hull, retiring after more than 20 years' service. Trustees would like to formally acknowledge Martin's faithful contribution to the Church and are pleased to welcome Matthew Weston as their new Pastor from July 2023.

### **Financial review**

The trustees prepare the accounts on a Receipts and Payments basis. It is deemed a more appropriate basis having regard to the charity's turnover. This means that the accounts are based on a reconciliation to the bank account and no adjustment has been made for income due; in particular the Gift Aid refund from HMRC is not recognised until the following year.

Overall reserves stand at £161k. These comprise £122k Unrestricted (General £77k and Designated £45k) and £39k Restricted funds. General congregational income increased by about £4k over the previous year; Property rental income remained stable at about £74k. Expenditure was lower than the previous year due to a delay in undertaking some property repairs. The General Fund is showing an in-year surplus of £32.5k after transfers - this was a planned increase to contribute to the cost of major repairs to the Church building in 2023. A restricted donation was also received to be used for the planned repairs, thus increasing the restricted Property Trust Fund at year end to £30k. The Designated Fund balance at year end has increased due to receipt of a £17k legacy (no restrictions). The Pre-school Restricted Fund of £8k is being held pending a decision on its use.

### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to about 3 months of routine unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £122k. This includes £28k designated for the Missionary Fund for the following year; the excess funds are held for the purpose of anticipated essential maintenance works as discussed above.

### **Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

Matthew Weston  
Date: 7 January 2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**GROVE HILL EVANGELICAL CHURCH**

I report to the trustees on my examination of the accounts of Grove Hill Evangelical Church ('the charity') for the year ended 31 March 2023 on pages 6 to 10 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jaimee Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 11 January 2024

**GROVE HILL EVANGELICAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds		Restricted Funds	2023	2022
		General Funds	Designated Funds			
		£	£	£	£	£
<b>Income receipts</b>						
Donations and grants		75,588	3,421	27,410	106,419	82,274
Legacies		-	17,172	-	17,172	-
Gift aid receipts		13,931	805	1,189	15,925	14,857
Income from charitable activities		399	-	-	399	490
Rental Income		-	73,859	-	73,859	74,432
Fee Income		-	-	-	-	-
Other		1,499	-	-	1,499	15
<b>Total receipts</b>		<u>91,416</u>	<u>95,258</u>	<u>28,599</u>	<u>215,273</u>	<u>172,068</u>
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	82,411	22,954	6,410	111,776	134,258
Grants paid in relation to charitable activities undertaken by others	3	5,650	24,346	7,468	37,464	39,596
<b>Total payments</b>		<u>88,061</u>	<u>47,300</u>	<u>13,878</u>	<u>149,239</u>	<u>173,855</u>
Net of receipts / (payments) before transfers		3,355	47,957	14,722	66,034	- 1,787
Transfers between funds	7	29,140	- 29,140	-	-	-
<b>Net movement in funds</b>		<u>32,495</u>	<u>18,817</u>	<u>14,722</u>	<u>66,034</u>	<u>- 1,787</u>
Cash funds as at last year end		44,318	26,375	24,325	95,017	96,804
<b>Cash funds at this year end</b>	A	<u>76,813</u>	<u>45,192</u>	<u>39,046</u>	<u>161,051</u>	<u>95,017</u>

The notes on pages 8 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds		Restricted funds	2023	2022
		General funds	Designated funds			
		£	£	£	£	£
<b>A Cash funds</b>	5,6					
Cash Float			51		51	-
Cash at bank with immediate access		76,813	45,141	39,046	161,000	95,017
		<u>76,813</u>	<u>45,192</u>	<u>39,046</u>	<u>161,051</u>	<u>95,017</u>
<b>B Other monetary assets</b>	5,6					
Gift aid due to charity		14,826	675	603	16,103	15,907
Other debtors		4,312	5,038	250	9,600	6,901
		<u>19,138</u>	<u>5,713</u>	<u>853</u>	<u>25,703</u>	<u>22,808</u>
<b>C Liabilities</b>						
<b>Falling due within one year</b>	5,6					
Loan		-	7,454	-	7,454	7,454
Fee for Independent Examination		1,300	-	-	1,300	1,200
Accrued expenses		1,382	792	59	2,233	7,729
		<u>2,682</u>	<u>8,246</u>	<u>59</u>	<u>10,987</u>	<u>16,383</u>
<b>Falling due after one year:</b>						
Loan			12,494	-	12,494	18,767
		<u>-</u>	<u>12,494</u>	<u>-</u>	<u>12,494</u>	<u>18,767</u>
<b>Total</b>		<u>2,682</u>	<u>20,740</u>	<u>59</u>	<u>23,481</u>	<u>35,150</u>

The above loan is repayable in monthly instalments and is repayable in full by April 2026. All other liabilities fall due for settlement within one year.

**D Assets retained for charity's own use**

	Fund to which asset belongs	Book Value	Insurance value
		£	£
The value of the freehold assets owned are:			
Church equipment	General		162,310
Church Building (NBV 2016)	Property Trust	578,000	3,300,388
30 Byron Avenue (2001)	Property Trust	151,000	569,791
121 Grove Hill (2001)	Property Trust	92,000	269,994
62-64 Grove Hill (2001)	Property Trust	280,000	973,028
		<u>1,101,000</u>	<u>5,275,511</u>

The trustees have used insurance values as an approximation for current values

The accounts were approved by the trustees and signed on their behalf by:

MATTHEW WESTON

Date: 7 January 2024

The notes on pages 7 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

**Acting as agent**

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Receipts and Payments account.

During the year, the charity received money on behalf of All Nations Church. This income was received as agent; the receipt totalling £10,000, and the subsequent payment, are excluded from the Receipts and Payments account.

**2 Payments in relation to charitable activities undertaken directly**

	<u>Unrestricted Funds</u>			Total 2023 £	Total 2022 £
	General funds £	Designated funds £	Restricted Funds £		
Employment costs (see note 4)	43,541	-	5,000	48,541	50,059
Youth and children's work	307	615		923	1,083
Outreach activities	976	-	-	976	1,570
Courses and Conferences	215	-	-	215	85
Maintenance, repairs & equipment	11,299	8,406	-	19,705	49,360
Loan Repayments	-	7,454	-	7,454	7,454
Utilities	8,880	1,507	-	10,387	4,973
Insurance	4,551	3,317	-	7,868	7,971
Independent examination	1,170	-	-	1,170	1,140
Office and support costs	7,503	1,656	1,410	10,569	8,749
Visiting Speakers	2,970	-	-	2,970	1,025
Other costs	1,000	-	-	1,000	790
	<u>82,411</u>	<u>22,954</u>	<u>6,410</u>	<u>111,776</u>	<u>134,258</u>

**GROVE HILL EVANGELICAL CHURCH**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds		Restricted Funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£			
<b>3 Grants paid in relation to charitable activities undertaken by others</b>					
(All payments were made to UK based individuals/organisations)					
Grants for:					
For work in the UK	5,650	2,663	1,763	10,076	15,226
Overseas mission	-	21,683	5,230	26,913	24,121
Relief of poverty	-	-	475	475	250
	5,650	24,346	7,468	37,464	39,596

The grants to institutions amounting to more than £1,000 were:	2023	2022
	£	£
Grace Baptist Mission	8,485	9,403
Pastor Training International	5,220	5,787
Eurasian Ministries Mission College	3,264	3,616
International Mission to Jewish People (formerly Christian Witness to Israel)	3,264	3,616
Azores (via Impact Giving)	5,230	-
Lebanon Baptist Trust (via Impact Giving)	-	1,500
UCCF Relay (via Stewardship Services)	-	2,420
Christian Education Project	2,538	2,400
All Nations Church - Clayhall and Barkingside	4,875	7,213

**4 Transactions with related parties**

During the year the charity had 1 full time employee.

Ministerial costs, as permitted by the governing document, are employment costs in respect of the Pastor, Martin Hull, was paid £46,089 (2022 £41,997) in his capacity of minister of the church and not as a trustee and includes a restricted gift of £5,000 and an anniversary offering of £0 (2022 £2,108).

One of the trustees, Lynda Holmes, is a tenant of one of the Church owned properties. Her tenure is assessed using the rental policy applied to all tenants; her interest is declared at trustee meetings and she does not partake in decisions relating to the properties where she has a pecuniary interest.

One of the trustees, Adam Herbert, a trustee until September 2022, is a tenant of one of the Church owned properties. His tenure is assessed using the rental policy applied to all tenants; his interest is declared at trustee meetings and he did not partake in decisions relating to the properties where he has a pecuniary interest.

One of the trustees, Tim Crispin (Crisp Finish), on occasions undertakes urgent maintenance work at the Church and properties. During 2022-23 this totalled £1,516 (2022 £5,296).

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

5 Breakdown of Designated funds - Assets and Liabilities

	Property Rental Fund £	Ready Steady Go £	Legacies £	Missionary Support Fund £	Total £
Cash float	-	51	-	-	51
Cash at bank with immediate access	-	97	17,172	27,872	45,141
A Cash funds	-	148	17,172	27,872	45,192
Gift aid due to charity	-	-	-	675	675
Other debtors/ prepayments	2,515	-	-	2,523	5,038
B Other monetary assets	2,515	-	-	3,198	5,713
Loans	19,948	-	-	-	19,948
Accrued expenses/ deferred income	792	-	-	-	792
C Liabilities	20,740	-	-	-	20,740

6 Breakdown of Restricted funds - Assets and Liabilities

	All Nations Church Plant £	Specific appeals/ donations incl. Hardship £	Property Trust Funds £	Pre-school £	Total £
Cash at bank with immediate access	- 275	981	30,375	7,965	39,046
A Cash funds	- 275	981	30,375	7,965	39,046
Gift aid due to charity	325	278	-	-	603
Other debtors/ prepayments	-	250	-	-	250
B Other monetary assets	325	528	-	-	853
Accrued expenses	50	9	-	-	59
C Liabilities	50	9	-	-	59

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

7 Movement of funds

	Balance at 31 March 2022 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2023 £
General funds	44,318	91,416	- 88,061	29,140	76,813
Designated funds					
Property Rental Fund	-	73,859	- 22,339	- 51,520	0
Ready Steady Go	157	606	- 615	-	148
Legacies	-	17,172	-	-	17,172
Missionary Support Fund	26,218	3,620	- 24,346	22,380	27,872
	<u>26,375</u>	<u>95,257</u>	<u>- 47,300</u>	<u>- 29,140</u>	<u>45,192</u>
Restricted funds					
Property Trust Fund	11,785	20,000	- 1,410	-	30,375
All Nations Church Plant <sup>1</sup>	- 413	1,763	- 1,625	-	- 275
Pre-school	7,965			-	7,965
Covid Relief Fund <sup>2</sup>	275	-	-	- 275	-
Hardship Fund <sup>2</sup>	-	1,000	- 275	275	1,000
Specific appeals/ donations: TEAR Fund, Azores etc. <sup>1</sup>	4,713	15,836	- 20,568	-	- 19
	<u>24,325</u>	<u>38,599</u>	<u>- 23,878</u>	<u>-</u>	<u>39,046</u>
Total funds	<u>95,017</u>	<u>225,273</u>	<u>- 159,239</u>	<u>-</u>	<u>161,051</u>

<sup>1</sup> The deficit balance at the year end relates to gift aid to be claimed - see note 6 above

<sup>2</sup> Trustees renamed the 'Covid Relief Fund' as a 'Hardship Fund' and transferred the balance. At the outset donors to the 'Hardship Fund' agreed that any unused funds could be used for other purposes.

**GROVE HILL EVANGELICAL CHURCH**

England & Wales - Charity number 235525

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# Accounts

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# GROVE HILL EVANGELICAL CHURCH

Report and Accounts

Year ended... 31 March 2022

**GROVE HILL EVANGELICAL CHURCH  
LEGAL & ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

ADDRESS FOR CORRESPONDENCE	123 Grove Hill South Woodford LONDON E18 2HY
GOVERNING DOCUMENTS	Church constitution adopted 28 September 2006 as amended 6 July 2008. The church is affiliated to the Fellowship of Independent Evangelical Churches.
CHARITY REGISTRATION NUMBER	235525 - Grove Hill Evangelical Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Michael Adesanya (until 30 June 2021) Timothy Crispin (From 1 August 2021) Andrew Emohare Adam Herbert (until 27 September 2022) Lynda Holmes Martin Hull Peter Last (from 31 July 2022) Peter Parson Peter Sharp
NAMES OF ADVISERS	CAF Bank Ltd National Westminster Bank Plc, South Woodford
INDEPENDENT EXAMINER	Jaimee Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

**INDEX**

Page 1	Legal & Administrative Details
Pages 2-4	Trustees' Report
Page 5	Independent Examiner's Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Pages 8-10	Notes to the Accounts

## GROVE HILL EVANGELICAL CHURCH

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2022.

#### **Objects of the charity**

The charity, which is a church, is governed by a constitution. The charity's principal objects, as set out in its governing document, are:

1. The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within South Woodford and the surrounding neighbourhood, and
2. Such other charitable purposes as shall in the opinion of the members of the church in general meeting, further the work of the church.

#### **Government**

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed following a ballot of Church members.

#### **Summary of the charity's main activities and achievements**

The church exists as a body of believers in the Lord Jesus Christ who are committed to each other in Christian fellowship. We seek to encourage each other in the faith as it is laid out in the Bible and to share the truth about Christ with those around us.

The Church has held services of worship every Sunday, including preaching and Bible studies. With the relaxation of Covid restrictions, physical meetings have restarted, but virtual options have continued to maximise accessibility - Sunday services have been broadcast live via the Church's 'YouTube' channel, accessible to all via the Church website <https://www.ghec.co.uk/> and other activities via 'Zoom'. The Church has been pleased to welcome newcomers on a regular basis. The congregation reflects the multi-cultural make-up of the neighbourhood.

Throughout the year age related activities for children have continued to be provided. Trustees are pleased to report the resumption of normal activities in line with government requirements. Children's activities span the whole age range: from the ever popular 'Ready Steady Go' sessions for babies, toddlers and their parents/ carers to 'Revolution' working with older teenagers. In between there are the Sunday youth groups, week night clubs and ad-hoc school holiday activities. All these activities are available to Church families and the wider community.

In early 2022 the Church joined with other local Churches to provide a series of outreach events. Grove Hill was pleased to host several of the activities, including a Holiday Club, Teenager Event and Ladies' Evening. The short course 'Christianity Explored' is offered to those interested in finding out more about Christianity.

Key activities are publicised by leafleting local homes, word of mouth and via the website. The website provides a valuable insight into the work of the Church ([www.ghec.co.uk](http://www.ghec.co.uk)), where recent sermons can also be downloaded, and, since 'lockdown', Sunday services can be viewed via 'YouTube'. The church is pleased to support missionary work both in the UK and abroad and sets aside 25% of its regular income for this purpose. During 2021-22 the Church, together with several others in the area, continued to support the setting up of a Church Plant in the Barkingside and Clayhall area.

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

The leadership team continue to seek to fulfil their responsibilities. The trustees remain very grateful to all involved in the fellowship for the different ways in which they assist the church in fulfilling its calling.

#### **Effects of Covid19 on the charity**

The Church's activities continued to be curtailed at the start of the year due to the pandemic. However, weekly meetings continued, albeit virtually at the start of the year. Trustees set another cautious budget in 2021 to ensure that it remained financially viable. It anticipated static general giving and income from property rentals. Premises expenditure from restricted funds planned to continue, although the pandemic delayed execution in some areas. Grants to other organisations, e.g. missionaries, are funded from the previous year's giving so were protected for 2021-22.

The outturn reports a small increase in voluntary donations to the General Fund over the previous pandemic year. Most regular donors maintained (or increased) their giving. although casual giving remained much reduced.

On balance, the charity's finances were not adversely affected by the pandemic – more detail is provided in the Financial Review below.

The Church launched a modest 'Covid' appeal to assist those in, or known to, the congregation who had been financially adversely affected. It was managed by a group of trustees. In reality the need was limited and a small restricted fund remains at the year end. Pledges were also received, which were not needed.

#### **Financial review**

The trustees prepare the accounts on a Receipts and Payments basis. It is deemed a more appropriate basis having regard to the charity's turnover. This means that the accounts are based on a reconciliation to the bank account and no adjustment has been made for income due; in particular the Gift Aid refund from HMRC is not recognised until the following year.

Overall reserves stand at £95,017. These comprise £70,692 Unrestricted (General £44,318 and Designated £26,375) and £24,325 Restricted funds. General congregational income increased by about £2k over the previous year; Property rental income also increased because the property set aside for a Church worker became vacant during the year and was rented out pending recruitment of a successor. Expenditure was lower than budgeted due to the staff vacancy and a delay in undertaking some essential property repairs. The General Fund is showing an in-year surplus of £13,549 after transfers. The Designated Fund balance at year end has reduced mainly because the Legacy Fund was used to replace the Church AV system. The Pre-school Restricted Fund of £7,965 is being held pending a decision on its use.

#### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to about 3 months of routine unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £70,692. This includes £26,018 designated for the Missionary Fund for the following year; the excess funds are held for the purpose of anticipated essential maintenance works.

**Risk statement**

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. Much attention has been paid to the risks associated with Covid19; financial and operational action has been taken to mitigate these risks.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

Martin Hull

Date: 28 November 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**GROVE HILL EVANGELICAL CHURCH**

I report to the trustees on my examination of the accounts of Grove Hill Evangelical Church ('the charity') for the year ended 31 March 2022 on pages 6 to 10 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jaimee Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 13 December 2022

**GROVE HILL EVANGELICAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Notes	Unrestricted Funds		Restricted Funds	2022	2021				
	General Funds	Designated Funds							
	£	£	£	£	£				
<b>Income receipts</b>									
Donations, legacies and grants	72,354	3,370	6,550	82,274	89,947				
Gift aid receipts	13,058	865	934	14,857	18,491				
Income from charitable activities	162	328	-	490	430				
Rental Income	-	74,432	-	74,432	69,775				
Fee Income	-	-	-	-	936				
Other	15	-	-	15	36				
<b>Total receipts</b>	<b>85,589</b>	<b>78,995</b>	<b>7,484</b>	<b>172,068</b>	<b>179,615</b>				
<b>Payments</b>									
Payments in relation to charitable activities undertaken directly	2	92,581	39,570	2,108	134,258	147,576			
Grants paid in relation to charitable activities undertaken by others	3	7,651	28,014	3,931	39,596	41,592			
<b>Total payments</b>		<b>100,232</b>	<b>67,584</b>	<b>6,039</b>	<b>173,855</b>	<b>189,169</b>			
Net of receipts / (payments) before transfers	-	14,643	11,412	1,445	-	1,787	-	9,554	
Transfers between funds	7	28,192	-	28,192	-	-	-	-	
<b>Net movement in funds</b>		<b>13,549</b>	<b>-</b>	<b>16,780</b>	<b>1,445</b>	<b>-</b>	<b>1,787</b>	<b>-</b>	<b>9,554</b>
Cash funds as at last year end		30,769	43,156	22,880	96,804	106,358			
<b>Cash funds at this year end</b>	<b>A</b>	<b>44,318</b>	<b>26,375</b>	<b>24,325</b>	<b>95,017</b>	<b>96,804</b>			

The notes on pages 8 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds		Restricted funds £	2022 £	2021 £
		General funds £	Designated funds £			
<b>A Cash funds</b>	5,6					
Cash at bank with immediate access		44,318	26,375	24,325	95,017	98,804
		<u>44,318</u>	<u>26,375</u>	<u>24,325</u>	<u>95,017</u>	<u>98,804</u>
<b>B Other monetary assets</b>	5,6					
Gift aid due to charity		13,912	805	1,190	15,907	14,867
Other debtors		3,838	3,083	-	6,901	5,858
		<u>17,750</u>	<u>3,888</u>	<u>1,190</u>	<u>22,808</u>	<u>20,725</u>
<b>C Liabilities</b>						
<b>Falling due within one year</b>	5,6					
Loan		-	7,454	-	7,454	7,454
Taxes due		-	-	-	-	1,179
Fee for Independent Examination		1,200	-	-	1,200	1,300
Accrued expenses		1,240	1,000	5,489	7,729	3,187
		<u>2,440</u>	<u>8,454</u>	<u>5,489</u>	<u>16,383</u>	<u>13,119</u>
<b>Falling due after one year:</b>						
Loan		-	18,767	-	18,767	25,086
		<u>-</u>	<u>18,767</u>	<u>-</u>	<u>18,767</u>	<u>25,086</u>
<b>Total</b>		<u>2,440</u>	<u>27,220</u>	<u>5,489</u>	<u>35,149</u>	<u>38,205</u>

The above loan is repayable in monthly instalments and is repayable in full by April 2026. All other liabilities fall due for settlement within one year.

**D Assets retained for charity's own use**

	Fund to which asset belongs	Book Value £	Insurance value £
The value of the freehold assets owned are:			
Church equipment	General		134,697
Church Building (NBV 2016)	Property Trust	578,000	2,933,679
30 Byron Avenue (2001)	Property Trust	151,000	490,354
121 Grove Hill (2001)	Property Trust	92,000	232,353
62-64 Grove Hill (2001)	Property Trust	280,000	837,374
		<u>1,101,000</u>	<u>4,628,457</u>

The trustees have used insurance values as an approximation for current values

The accounts were approved by the trustees and signed on their behalf by:

MARTIN HULL

Date: 28 November 2022

The notes on pages 8 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds		Restricted Funds	Total 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
	47,951	-	2,108	50,059	69,929
Employment costs (see note 4)	150	933	-	1,083	361
Youth and children's work	1,570	-	-	1,570	194
Outreach activities	85	-	-	85	100
Courses and Conferences	26,276	23,085	-	49,360	41,650
Maintenance, repairs & equipment	-	7,454	-	7,454	10,454
Loan Repayments	4,439	534	-	4,973	3,042
Utilities	4,173	3,798	-	7,971	6,818
Insurance	1,140	-	-	1,140	2,160
Independent examination	4,983	3,766	-	8,749	11,826
Office and support costs	1,815	-	-	1,815	1,042
Other costs	92,581	39,570	2,108	134,258	147,576

**2 Payments in relation to charitable activities undertaken directly**

Employment costs (see note 4)	50,059	69,929
Youth and children's work	1,083	361
Outreach activities	1,570	194
Courses and Conferences	85	100
Maintenance, repairs & equipment	49,360	41,650
Loan Repayments	7,454	10,454
Utilities	4,973	3,042
Insurance	7,971	6,818
Independent examination	1,140	2,160
Office and support costs	8,749	11,826
Other costs	1,815	1,042
	134,258	147,576

**3 Grants paid in relation to charitable activities undertaken by others**

(All payments were made to UK based individuals/organisations)

Grants for:		
For work in the UK	7,651	17,625
Overseas mission	-	23,597
Relief of poverty	22,902	370
	250	
	3,931	41,592
	38,596	

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

The grants to institutions amounting to more than £1,000 were:

	2022	2021
	£	£
Grace Baptist Mission	9,403	11,060
Pastor Training International	5,787	5,538
Eurasian Ministries Mission College	3,616	3,525
International Mission to Jewish People (formerly Christian Witness to Israel)	3,616	3,474
Lebanon Baptist Trust (via Impact Giving)	1,500	-
UCCF Relay (via Stewardship Services)	2,420	-
Christian Education Project	2,400	2,994
All Nations Church Plant (Clayhall and Barkingside)	7,213	11,825

4 Transactions with related parties

During the year the charity had 1 full time employee for the whole year and 1 part time (0.6 FTE) until 30 June 2021.

Ministerial costs, as permitted by the governing document, are employment costs in respect of:

\* the Pastor, Martin Hull, was paid £41,997 (2021 £41,060) in his capacity of minister of the church and not as a trustee and includes an anniversary offering of £2,108 (2021 £1,953).

\* The Assistant Pastor, Michael Adesanya, was paid £3,500 (2020 £9,333) until 30 June 2021 in his capacity of assistant minister of the church and not as a trustee; in addition he lived rent free in one of the Church Properties (valued at £2,340 for the period) and the charity also incurred expenditure totalling £1,150 (2020: £1,088) in respect of the provision of the accommodation.

One of the trustees, Lynda Holmes, is a tenant of one of the Church owned properties. Her tenure is assessed using the rental policy applied to all tenants; her interest is declared at trustee meetings and she does not partake in decisions relating to the properties where she has a pecuniary interest.

One of the trustees, Adam Herbert, is a tenant of one of the Church owned properties. His tenure is assessed using the rental policy applied to all tenants; his interest is declared at trustee meetings and he does not partake in decisions relating to the properties where he has a pecuniary interest.

One of the trustees, Tim Crispin (Crisp Finish), on occasions undertakes urgent maintenance work at the Church and properties. During 2021-22 this totalled £5,296.

5 Breakdown of Designated funds - Assets and Liabilities

	Property Rental Fund	Ready Steady Go	Legacies/ Special Gifts	Missionary Support Fund	Total
	£	£	£	£	£
Cash at bank with immediate access	-	157	-	26,218	26,375
A Cash funds	-	157	-	26,218	26,375
Gift aid due to charity	-	-	-	805	805
Other debtors/ prepayments	3,063	-	-	-	3,063
B Other monetary assets	3,063	-	-	805	3,868
Loans	26,220	-	-	-	26,220
Accrued expenses/ deferred income	1,000	-	-	-	1,000
C Liabilities	27,220	-	-	-	27,220

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

6 Breakdown of Restricted funds - Assets and Liabilities

	All Nations Church Plant £	Specific appeals/ donations incl. Covid £	Property Trust Funds £	Pre-school £	Total £
Cash at bank with immediate access	413	4,988	11,785	7,965	24,325
A Cash funds	<u>413</u>	<u>4,988</u>	<u>11,785</u>	<u>7,965</u>	<u>24,325</u>
Gift aid due to charity	463	727	-	-	1,190
B Other monetary assets	<u>463</u>	<u>727</u>	-	-	<u>1,190</u>
Accrued expenses	50	5,439	-	-	5,489
C Liabilities	<u>50</u>	<u>5,439</u>	-	-	<u>5,489</u>

7 Movement of funds

	Balance at 31 March 2021 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2022 £
<b>General funds</b>	30,769	85,589	100,232	28,192	44,318
<b>Designated funds</b>					
Property Rental Fund	-	74,432	24,677	49,755	-
Ready Steady Go	762	328	933	-	157
Legacies	13,960	-	13,960	-	-
Missionary Support Fund	28,434	4,235	28,014	21,563	26,218
	<u>43,156</u>	<u>78,995</u>	<u>67,584</u>	<u>28,192</u>	<u>26,375</u>
<b>Restricted funds</b>					
Property Trust Fund	11,785	-	-	-	11,785
All Nations Church Plant *	313	2,113	2,213	-	413
Pre-school	7,965	-	-	-	7,965
Covid Relief Fund	350	175	250	-	275
Specific appeals/ donations: TEAR Fund, Azores etc.	3,093	5,196	3,576	-	4,713
	<u>22,880</u>	<u>7,484</u>	<u>6,039</u>	-	<u>24,325</u>
<b>Total funds</b>	<u>96,805</u>	<u>172,068</u>	<u>173,855</u>	-	<u>95,017</u>

**GROVE HILL EVANGELICAL CHURCH**

England & Wales - Charity number 235525

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# Accounts

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# GROVE HILL EVANGELICAL CHURCH

Report and Accounts

Year ended... 31 March 2021

**GROVE HILL EVANGELICAL CHURCH  
LEGAL & ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2021**

ADDRESS FOR CORRESPONDENCE	123 Grove Hill South Woodford LONDON E18 2HY
GOVERNING DOCUMENTS	Church constitution adopted 28 September 2006 as amended 6 July 2008. The church is affiliated to the Fellowship of Independent Evangelical Churches.
CHARITY REGISTRATION NUMBER	235525 - Grove Hill Evangelical Church
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Michael Adesanya (from 1 August 2020 to 30 June 2021) Timothy Crispin (From 1 August 2021) Andrew Emohare Andrew Evans (until 29 April 2020) Philip Hayden (until 27 September 2020) Adam Herbert (from 27 September 2020) Lynda Holmes Martin Hull Peter Parson Peter Sharp
NAMES OF ADVISERS	CAF Bank Ltd National Westminster Bank Plc, South Woodford
INDEPENDENT EXAMINER	Jaimee Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

**INDEX**

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Pages 2-4	Trustees' Report
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Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Pages 8-10	Notes to the Accounts

**GROVE HILL EVANGELICAL CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2021.

**Objects of the charity**

The charity, which is a church, is governed by a constitution. The charity's principal objects, as set out in its governing document, are:

1. The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within South Woodford and the surrounding neighbourhood, and
2. Such other charitable purposes as shall in the opinion of the members of the church in general meeting, further the work of the church.

**Government**

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed following a ballot of Church members.

**Summary of the charity's main activities and achievements**

The church exists as a body of believers in the Lord Jesus Christ who are committed to each other in Christian fellowship. We seek to encourage each other in the faith as it is laid out in the Bible and to share the truth about Christ with those around us.

The Church has held services of worship every Sunday, including preaching and Bible studies. Since 'lockdown' activities took place virtually when physical gatherings were not permitted; Sunday services have been broadcast live via the Church's 'YouTube' channel, accessible to all via the Church website <https://www.ghec.co.uk/> and other activities via 'Zoom'. With the relaxation of Covid restrictions, physical meetings have restarted. Even with these restrictions, the Church has been pleased to welcome newcomers on a regular basis. The congregation reflects the multi-cultural make-up of the neighbourhood.

Throughout the year age related activities for children have continued to be provided. Regrettably, at the outset of the 'lockdown' restrictions, physical gatherings were paused but some were able to offer a virtual alternative. Trustees are pleased to report the gradual resumption of normal activities in line with government requirements. Children's activities span the whole age range: from the ever popular 'Ready Steady Go' sessions for babies, toddlers and their parents/ carers to 'Revolution' working with older teenagers. In between there are the Sunday youth groups, week night clubs and ad-hoc school holiday activities. All these activities are available to Church families and the wider community.

Following the retirement of the manager, the Pre-school closed in July 2020. The trustees would like to record their appreciation to staff, past and present, for the excellent service and witness they have provided to the local community over many years. Its equipment was donated to local nurseries and the closing balance is retained in the Restricted Fund, pending a trustee decision on how to use these funds.

Inevitably outreach events were curtailed during the year. But the ever-popular Easter Egg Hunt, which provides a friendly introduction to the Church family and an insight to the Christian faith, took place virtually. Plans are underway to resume Community activities including the Ready Steady Go toddler group. The short course 'Christianity Explored' is offered to those interested in finding out more about Christianity and was held via zoom during the year.

Key activities are publicised by leafletting local homes, word of mouth and via the website. The website provides a valuable insight into the work of the Church ([www.ghec.co.uk](http://www.ghec.co.uk)), where recent sermons can also be downloaded, and, since 'lockdown', Sunday services can be viewed via 'YouTube'. The church is pleased to support missionary work both in the UK and abroad and sets aside 25% of its regular income for this purpose. During 2020-21 the Church, together with several others in the area, continued to support the setting up of a Church Plant in the Barkingside and Clayhall area.

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

The leadership team continue to seek to fulfil their responsibilities. The trustees remain very grateful to all involved in the fellowship for the different ways in which they assist the church in fulfilling its calling.

### **Effects of Covid19 on the charity**

As outlined above, the Church's activities were curtailed due to the pandemic. However, weekly meetings continued, albeit virtually for part of the year. Trustees set a cautious budget to ensure that it remained financially viable. It anticipated reduced general giving and income from property rentals and resolved to restrict spending to essentials. Many costs are fixed, e.g. staffing, so savings were limited (utility and outreach spending in the main). Premises expenditure from restricted funds planned to continue, although the pandemic delayed execution in some areas. Grants to other organisations, e.g. missionaries, are funded from the previous year's giving so were protected for 2020-21.

The outturn reports a fall in voluntary donations and associated gift aid to the General Fund of about £8k, but this is more favourable than the budget. Most regular donors maintained (or increased) their giving. The reduction was mainly attributable to no 'loose' collections being taken during services. Income from rental properties was also higher than budgeted, with full occupation of all properties.

Expenditure on fixed costs continued as planned. As anticipated, savings were made in some running costs and because some premises projects were delayed.

On balance, the charity's finances were not adversely affected by the pandemic – more detail is provided in the Financial Review below.

The pre-school was not able to operate for most of its last term (summer 2020). Trustees took the decision to continue to pay the staff and not make use of the government's furlough scheme, because local authority funding continued.

The Church launched a modest 'Covid' appeal to assist those in, or known to, the congregation who had been financially adversely affected. It was managed by a group of trustees. In reality the need was limited and a small restricted fund remains at the year end. Pledges were also received, which to date have not been needed.

## Financial review

The trustees prepare the accounts on a Receipts and Payments basis. It is deemed a more appropriate basis having regard to the charity's turnover. This means that the accounts are based on a reconciliation to the bank account and no adjustment has been made for income due or expenses owed; in particular the Gift Aid refund from HMRC is not recognised until the following year.

Overall reserves stand at £96,804. These comprise £73,925 Unrestricted (General £30,769 and Designated £43,156) and £22,880 Restricted funds. As discussed above, general congregational income fell by £8k but this was more than compensated by an increase in property rental income. The General Fund is showing an in-year surplus of £14,812 after transfers. The Designated Fund balance at year end has reduced mainly because the subsidence project was completed during the year. The Restricted Fund balance is also lower, the main reason being the Preschool closure.

The Pre-school historically held reserves, one reason being to meet any redundancy costs should it close. Redundancy costs, together with operational costs as a result of the pandemic meant that it made an operational loss of £6,812. Trustees hold the remaining balance of £7,965 pending a decision on its use.

## Reserves policy

The trustees consider that as a minimum the cash balances held in the general fund should be a sum equal to three months' recurrent expenditure, about £26k. This has been achieved this year.

## Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. Much attention has been paid to the risks associated with Covid19; financial and operational action has been taken to mitigate these risks.

## Responsibilities of trustees

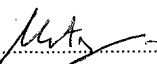
Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

## Approval

This report was approved by the trustees and signed on their behalf by:

  
.....  
Martin Hull  
Date: 11<sup>th</sup> Dec. 2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**GROVE HILL EVANGELICAL CHURCH**

I report to the trustees on my examination of the accounts of Grove Hill Evangelical Church ('the charity') for the year ended 31 March 2021 on pages 6 to 10 following.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jaimée Young

Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 21 December 2021

GROVE HILL EVANGELICAL CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Notes	Unrestricted Funds			2021 £	2020 £					
	General Funds £	Designated Funds £	Restricted Funds £							
<b>Income receipts</b>										
Donations, legacies and grants	70,492	4,190	15,265	89,947	114,657					
Gift aid receipts	16,134	638	1,719	18,491	18,227					
Income from charitable activities	335	95	-	430	4,501					
Rental Income	-	69,775	-	69,775	54,744					
Fee Income	-	-	936	936	9,250					
Other	36	-	-	36	949					
<b>Total receipts</b>	<b>86,998</b>	<b>74,697</b>	<b>17,920</b>	<b>179,615</b>	<b>202,328</b>					
<b>Payments</b>										
Payments in relation to charitable activities undertaken directly	2	94,964	27,924	24,689	147,576	186,903				
Grants paid in relation to charitable activities undertaken by others	3	7,400	24,403	9,789	41,592	36,050				
<b>Total payments</b>		<b>102,364</b>	<b>52,327</b>	<b>34,478</b>	<b>189,169</b>	<b>222,953</b>				
Net of receipts / (payments) before transfers	-	15,366	22,370	-	16,558	-	9,554	-	20,625	
Transfers between funds	7	30,178	-	30,178	-	-	-	-	-	
<b>Net movement in funds</b>		<b>14,812</b>	<b>-</b>	<b>7,808</b>	<b>-</b>	<b>16,558</b>	<b>-</b>	<b>9,554</b>	<b>-</b>	<b>20,625</b>
Cash funds as at last year end		15,957	50,964	39,438	106,358	126,983				
<b>Cash funds at this year end</b>	<b>A</b>	<b>30,769</b>	<b>43,156</b>	<b>22,880</b>	<b>96,804</b>	<b>106,358</b>				

The notes on pages 8 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH  
STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds		Restricted funds £	2021 £	2020 £
		General funds £	Designated funds £			
<b>A Cash funds</b>	5,6					
Cash at bank with immediate access		30,769	43,155	22,880	96,804	106,328
Petty cash		-	-	-	-	30
		<u>30,769</u>	<u>43,155</u>	<u>22,880</u>	<u>96,804</u>	<u>106,358</u>
<b>B Other monetary assets</b>	5,6					
Gift aid due to charity		13,068	885	934	14,867	18,481
Other debtors		3,754	2,104	-	5,858	8,121
		<u>16,822</u>	<u>2,989</u>	<u>934</u>	<u>20,725</u>	<u>24,602</u>
<b>C Liabilities</b>						
<b>Falling due within one year</b>	5,6					
Loan		-	7,454	-	7,454	10,454
Taxes due		1,179	-	-	1,179	1,360
Fee for Independent Examination		1,300	-	-	1,300	2,170
Accrued expenses		511	2,676	-	3,187	5,700
		<u>2,990</u>	<u>10,130</u>	<u>-</u>	<u>13,119</u>	<u>19,684</u>
<b>Falling due after one year:</b>						
Loan		-	25,086	-	25,086	31,153
		<u>-</u>	<u>25,086</u>	<u>-</u>	<u>25,086</u>	<u>31,153</u>
<b>Total</b>		<u>2,990</u>	<u>35,216</u>	<u>-</u>	<u>38,205</u>	<u>50,837</u>

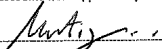
The above loan is repayable in monthly instalments and is repayable in full by April 2026. All other liabilities fall due for settlement within one year.

**D Assets retained for charity's own use**

	Fund to which asset belongs	Book Value £	Insurance value £
The value of the freehold assets owned are:			
Church equipment	General		127,193
Church Building (NBV 2016)	Property Trust	578,000	2,778,104
30 Byron Avenue (2001)	Property Trust	151,000	464,350
121 Grove Hill (2001)	Property Trust	92,000	220,031
62-64 Grove Hill (2001)	Property Trust	280,000	792,968
		<u>1,101,000</u>	<u>4,382,646</u>

The trustees have used insurance values as an approximation for current values

The accounts were approved by the trustees and signed on their behalf by:

  
MARTIN HULL

Date: 15th Dec. 2021

The notes on pages 8 to 10 form part of these accounts.

**GROVE HILL EVANGELICAL CHURCH**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments; a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

**2 Payments in relation to charitable activities undertaken directly**

	Unrestricted Funds General funds £	Designated funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Employment costs (see note 4)	53,751	-	16,178	69,929	84,291
Youth and children's work	181	-	180	361	2,509
Outreach activities	194	-	-	194	1,065
Courses and Conferences	100	-	-	100	5,723
Maintenance, repairs & equipment	19,244	14,191	8,215	41,650	53,462
Loan Repayments	-	10,454	-	10,454	7,454
Utilities	2,720	323	-	3,042	6,464
Insurance	4,102	2,717	-	6,818	7,263
Independent examination	2,160	-	-	2,160	-
Office and support costs	11,521	240	65	11,826	15,575
Other costs	992	-	50	1,042	3,097
	<u>94,964</u>	<u>27,924</u>	<u>24,689</u>	<u>147,576</u>	<u>186,903</u>

**3 Grants paid in relation to charitable activities undertaken by others**

(All payments were made to UK based individuals/organisations)

Grants for:	7,400	2,806	7,419	17,625	10,150
For work in the UK	-	21,597	2,000	23,597	23,972
Overseas mission	-	-	370	370	1,928
Relief of poverty	7,400	24,403	9,789	41,592	36,050
	<u>7,400</u>	<u>24,403</u>	<u>9,789</u>	<u>41,592</u>	<u>36,050</u>

**GROVE HILL EVANGELICAL CHURCH**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

The grants to institutions amounting to more than £1,000 were:	2021	2020
	£	£
Grace Baptist Mission	11,060	8,936
Pastor Training International	5,538	5,462
Eurasian Ministries Mission College	3,525	3,474
International Mission to Jewish People (formerly Christian Witness to Israel)	3,474	3,920
Christian Education Project	2,994	2,500
Clayhall and Barkingside Church Plant	11,825	5,000

**4 Transactions with related parties**

During the year the charity had 1.6 full time equivalent employed staff and 6 preschool staff paid on a sessional basis, to whom the employment costs above refer. The preschool closed in July 2020

Ministerial costs, as permitted by the governing document, are employment costs in respect of:

the Pastor, Martin Hull, was paid £41,060 (2020 £39,211) in his capacity of minister of the church and not as a trustee and includes an anniversary offering of £1,953 (2020 £1,009);

the Assistant Pastor, Andrew Evans, for the period 1 to 29 April 2020, was paid £1,096 (2020 £5,748) in his capacity of assistant minister of the church and not as a trustee and includes a leaving gift of £170 (2020 anniversary gift : £2,004); in addition he lived rent free in one of the Church Properties (valued at £780 for the period) and the charity also incurred expenditure totalling £141 (2020: £1,626) in respect of the provision of the accommodation.

From 1 August 2020, the Assistant Pastor, Michael Adesanya, was paid £9,333 (2020 nil) in his capacity of assistant minister of the church and not as a trustee; in addition he lived rent free in one of the Church Properties (valued at £8,240 for the period) and the charity also incurred expenditure totalling £1,088 (2020: £0) in respect of the provision of the accommodation.

One of the trustees, Lynda Holmes, is a tenant of one of the Church owned properties. Her tenure is assessed using the rental policy applied to all tenants; her interest is declared at trustee meetings and she does not partake in decisions relating to the properties where she has a pecuniary interest.

**5 Breakdown of Designated funds - Assets and Liabilities**

	Property Rental Fund	Ready Steady Go	Legacies/ Special Gifts	Missionary Support Fund	Total
	£	£	£	£	£
<b>A Cash funds</b>	-	762	13,960	28,433	43,155
Cash at bank with immediate access	-	762	13,960	28,433	43,155
<b>B Gift aid due to charity</b>	-	-	-	865	865
Other debtors	2,104	-	-	-	2,104
Other monetary assets	2,104	-	-	865	2,969
<b>C Loans</b>	32,540	-	-	-	32,540
Accrued expenses	2,676	-	-	-	2,676
<b>Liabilities</b>	35,216	-	-	-	35,216

GROVE HILL EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Breakdown of Restricted funds - Assets and 6 Liabilities	Barkingside and Clayhall Church Plant	Specific appeals/ donations incl. Covid	Property Trust funds	Pre-school	Total
	£	£	£	£	£
Cash at bank with immediate access	- 313	3,443	11,785	7,965	22,880
A Cash funds	<u>- 313</u>	<u>3,443</u>	<u>11,785</u>	<u>7,965</u>	<u>22,880</u>
Gift aid due to charity	313	621	-	-	934
B Other monetary assets	<u>313</u>	<u>621</u>	<u>-</u>	<u>-</u>	<u>934</u>

7 Movement of funds

	Balance at 31 March 2020	Receipts	Payments	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General funds	15,957	86,998	- 102,364	30,178	30,769
Designated funds					
Subsidence Project	9,218	-	9,218	-	-
Property Rental Fund	-	69,775	- 18,707	- 51,068	-
Ready Steady Go	667	95	-	-	762
Legacies	13,460	500	-	-	13,960
Missionary Support Fund	27,618	4,328	- 24,403	20,890	28,433
	<u>50,963</u>	<u>74,698</u>	<u>- 52,328</u>	<u>- 30,178</u>	<u>43,155</u>
Restricted funds					
Property Trust Fund	19,000	1,000	- 8,215	-	11,785
Barkingside and Clayhall Church Plant	3,723	2,790	- 6,826	-	313
Pre-school	14,945	7,321	- 14,301	-	7,965
Covid Relief Fund	-	600	- 250	-	350
Specific appeals/ donations: TEAR Fund, Azores, CEP, and GBM	1,770	6,209	- 4,866	-	3,093
	<u>39,438</u>	<u>17,920</u>	<u>- 34,478</u>	<u>-</u>	<u>22,880</u>
Total funds	<u>106,358</u>	<u>179,615</u>	<u>- 189,170</u>	<u>-</u>	<u>96,803</u>