

# L'ABRI FELLOWSHIP

England & Wales · Charity number 237618

## Details

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**Other names** L'ABRI FELLOWSHIP LIMITED

**Status** Registered

**Legal form** Charitable company

**Company number** [00897412](#)

**Registered** 1968-11-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Manor House  
Petersfield Road  
Greatham  
Liss  
GU33 6HF

**Phone** 01420538843

**Email** [office@englishlabri.org](mailto:office@englishlabri.org)

**Website** [www.labri.org/england](http://www.labri.org/england)

## Activities

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**Objects:** THE PROMOTION OF CHRISTIANITY IN THE UK AND THROUGHOUT THE WORLD, THROUGH THE SUPPORT OF MISSIONARIES AND MISSIONARY ACTIVITIES, INCLUDING A CHRISTIAN STUDY CENTRE OR STUDY CENTRES

**Activities:** Missionary activities

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** WORLDWIDE
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£463,280	£245,865	-	-
2023-12-31	£198,679	£234,884	-	-
2022-12-31	£326,550	£204,367	-	-
2021-12-31	£155,378	£180,182	-	-
2020-12-31	£259,138	£268,839	-	-

## Trustees

Name	Role	Appointed
<b>ALAN MCGREGOR</b>	Chair	
Benjamin Drew Keyes		2019-06-01
Clarke M Scheibe		2015-04-14
HENDRIK REITSEMA		2012-07-10
Helen Ruth Fellows		2021-04-07
Richard Stephen Bradford		2016-04-11
Robert David Ludwick		2014-04-11

**L'ABRI FELLOWSHIP**

England & Wales - Charity number 237618

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# Accounts

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**REGISTERED COMPANY NUMBER: 00897412 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 237618**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**L'ABRI FELLOWSHIP**

**B20 Limited**  
**Chartered Certified Accountants**  
**Charwell House**  
**Wilsom Road**  
**Alton**  
**Hampshire**  
**GU34 2PP**

## L'ABRI FELLOWSHIP

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## **L'ABRI FELLOWSHIP**

### **Report of the Trustees for the Year Ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The principal activity of the company is the running of the Christian study centre and missionary community in England located at The Manor House and welcomes students to undertake a course of study for periods of up to three months.

During the year solar panels were added to the Old School House and wood burning stoves were installed for the Manor in 2024.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Related parties**

L'Abri Fellowship is connected to a number of other independently incorporated charities in other parts of the world by virtue of overlapping Boards and sharing a common history and objects. The Directors have adopted a policy for the management of any potential conflict of interests that might arise.

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

##### **Registered Company number**

00897412 (England and Wales)

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

237618

##### **Registered office**

The Manor House  
Greatham  
Liss  
GU33 6HF

##### **Trustees**

A McGregor  
H Reitsema  
R Ludwick  
C Scheibe  
R Bradford  
B Keyes  
H Fellows

##### **Company Secretary**

Dr J Paul

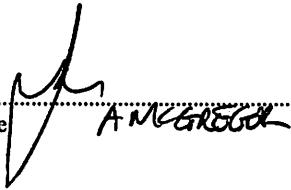
**L'ABRI FELLOWSHIP**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Mrs Caroline Scull BA FCCA  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on 4th APRIL, 2025 and signed on its behalf by:

Trustee  A. McGregor

**Independent Examiner's Report to the Trustees of  
L'ABRI FELLOWSHIP**

**Independent examiner's report to the trustees of L'ABRI FELLOWSHIP ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs Caroline Scull BA FCCA

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: ..... 19/5/2025 .....

**L'ABRI FELLOWSHIP**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		341,981	-	341,981	100,075
<b>Charitable activities</b>					
Christian Study Centre		112,167	-	112,167	93,435
St John's Field		8,778	-	8,778	4,046
Investment income	2	<u>354</u>	-	<u>354</u>	<u>1,123</u>
<b>Total</b>		<u>463,280</u>	-	<u>463,280</u>	<u>198,679</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Christian Study Centre		235,195	-	235,195	228,893
St John's Field		<u>10,670</u>	-	<u>10,670</u>	<u>5,991</u>
<b>Total</b>		<u>245,865</u>	-	<u>245,865</u>	<u>234,884</u>
<b>NET INCOME/(EXPENDITURE)</b>		217,415	-	217,415	(36,205)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>492,423</u>	-	<u>492,423</u>	<u>528,628</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>709,838</u>	-	<u>709,838</u>	<u>492,423</u>

The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet  
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	417,643	-	417,643	394,748
<b>CURRENT ASSETS</b>					
Stocks	7	461	-	461	438
Debtors	8	52,802	-	52,802	56,253
Cash at bank and in hand		<u>252,648</u>	<u>-</u>	<u>252,648</u>	<u>50,881</u>
		305,911	-	305,911	107,572
<b>CREDITORS</b>					
Amounts falling due within one year	9	(13,716)	-	(13,716)	(9,897)
		<u>292,195</u>	<u>-</u>	<u>292,195</u>	<u>97,675</u>
<b>NET CURRENT ASSETS</b>					
		709,838	-	709,838	492,423
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>709,838</u>	<u>-</u>	<u>709,838</u>	<u>492,423</u>
<b>NET ASSETS</b>					
		<u>709,838</u>	<u>-</u>	<u>709,838</u>	<u>492,423</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>709,838</u>	<u>492,423</u>
<b>TOTAL FUNDS</b>				<u>709,838</u>	<u>492,423</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet - continued  
31 December 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14th April 2025..... and were signed on its behalf by:

.....  
Trustee [Signature]

The notes form part of these financial statements

## L'ABRI FELLOWSHIP

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>2.</b>	<b>INVESTMENT INCOME</b>	31.12.24	31.12.23
		£	£
	Deposit account interest	<u>354</u>	<u>1,123</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

		31.12.24	31.12.23
		£	£
	Depreciation - owned assets	<u>14,355</u>	<u>9,691</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	100,075	-	100,075
<b>Charitable activities</b>			
Christian Study Centre	93,435	-	93,435
St John's Field	4,046	-	4,046
Investment income	<u>1,123</u>	<u>-</u>	<u>1,123</u>
<b>Total</b>	<u>198,679</u>	<u>-</u>	<u>198,679</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Christian Study Centre	228,893	-	228,893
St John's Field	5,991	-	5,991

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Total</b>	<u>234,884</u>	<u>-</u>	<u>234,884</u>
<b>NET INCOME/(EXPENDITURE)</b>	(36,205)	-	(36,205)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>528,628</u>	<u>-</u>	<u>528,628</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>492,423</u>	<u>-</u>	<u>492,423</u>
<b>6. TANGIBLE FIXED ASSETS</b>	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2024	482,350	103,146	585,496
Additions	<u>-</u>	<u>37,250</u>	<u>37,250</u>
At 31 December 2024	<u>482,350</u>	<u>140,396</u>	<u>622,746</u>
<b>DEPRECIATION</b>			
At 1 January 2024	118,536	72,212	190,748
Charge for year	<u>4,128</u>	<u>10,227</u>	<u>14,355</u>
At 31 December 2024	<u>122,664</u>	<u>82,439</u>	<u>205,103</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>359,686</u>	<u>57,957</u>	<u>417,643</u>
At 31 December 2023	<u>363,814</u>	<u>30,934</u>	<u>394,748</u>
<b>7. STOCKS</b>		<b>31.12.24 £</b>	<b>31.12.23 £</b>
Stocks		<u>461</u>	<u>438</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.24	31.12.23
		£	£
	Trade debtors	1,939	382
	Other debtors	49,796	54,618
	Gift aid recoverable	<u>1,067</u>	<u>1,253</u>
		<u>52,802</u>	<u>56,253</u>

<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.24	31.12.23
		£	£
	Social security and other taxes	(1,317)	(561)
	Accrued expenses	<u>15,033</u>	<u>10,458</u>
		<u>13,716</u>	<u>9,897</u>

<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement in funds	At
	At 1.1.24	£	31.12.24
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	475,263	217,332
		<u>17,160</u>	<u>83</u>
	St John's Trust	<u>492,423</u>	<u>217,415</u>
		<u>492,423</u>	<u>709,838</u>
	<b>TOTAL FUNDS</b>	<u>492,423</u>	<u>217,415</u>

Net movement in funds, included in the above are as follows:

		Incoming resources £	Resources expended £	Movement in funds £
	<b>Unrestricted funds</b>			
	General fund	452,527	(235,195)	217,332
		<u>10,753</u>	<u>(10,670)</u>	<u>83</u>
	St John's Trust	<u>463,280</u>	<u>(245,865)</u>	<u>217,415</u>
	<b>TOTAL FUNDS</b>	<u>463,280</u>	<u>(245,865)</u>	<u>217,415</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	516,617	(41,357)	475,260
St John's Trust	<u>12,011</u>	<u>5,152</u>	<u>17,163</u>
	<u>528,628</u>	<u>(36,205)</u>	<u>492,423</u>
<b>TOTAL FUNDS</b>	<u>528,628</u>	<u>(36,205)</u>	<u>492,423</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	183,430	(224,787)	(41,357)
St John's Trust	<u>15,249</u>	<u>(10,097)</u>	<u>5,152</u>
	<u>198,679</u>	<u>(234,884)</u>	<u>(36,205)</u>
<b>TOTAL FUNDS</b>	<u>198,679</u>	<u>(234,884)</u>	<u>(36,205)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	516,617	175,975	692,592
St John's Trust	<u>12,011</u>	<u>5,235</u>	<u>17,246</u>
	<u>528,628</u>	<u>181,210</u>	<u>709,838</u>
<b>TOTAL FUNDS</b>	<u>528,628</u>	<u>181,210</u>	<u>709,838</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	635,957	(459,982)	175,975
St John's Trust	<u>26,002</u>	<u>(20,767)</u>	<u>5,235</u>
	<u>661,959</u>	<u>(480,749)</u>	<u>181,210</u>
<b>TOTAL FUNDS</b>	<u>661,959</u>	<u>(480,749)</u>	<u>181,210</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**L'ABRI FELLOWSHIP**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Legacy	202,001	-
Donations	97,218	72,510
Gift aid	3,367	4,066
L'Abri branches	<u>39,395</u>	<u>23,499</u>
	341,981	100,075
<b>Investment income</b>		
Deposit account interest	354	1,123
<b>Charitable activities</b>		
Grants	8,778	4,046
Student fees	109,128	91,057
Media and ideas	1,145	945
Books	644	658
Honoraria and sundries	<u>1,250</u>	<u>775</u>
	<u>120,945</u>	<u>97,481</u>
<b>Total incoming resources</b>	463,280	198,679
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	91,239	73,498
Pensions	8,760	9,942
Rates and water	17,129	16,721
Insurance	6,156	6,614
Light and heat	30,443	26,287
Repairs and maintenance	15,121	30,716
Telephone and office expenses	887	981
Meals and household supplies	40,275	34,222
Sundries	603	514
Freehold property	4,128	4,233
Fixtures and fittings	10,227	5,458
Grants to individuals	<u>350</u>	<u>4,485</u>
	225,318	213,671
<b>Support costs</b>		
<b>Management</b>		
Travel expenses	3,844	8,888
Helper expenses	4,734	2,113
Book-keeping	<u>8,385</u>	<u>7,161</u>
	16,963	18,162

This page does not form part of the statutory financial statements

**L'ABRI FELLOWSHIP**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	(729)	(121)
<b>Other</b>		
Bookstore and library	738	817
Media and ideas library	224	225
Event expenses	<u>1,864</u>	<u>870</u>
	2,826	1,912
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,487</u>	<u>1,260</u>
<b>Total resources expended</b>	<u>245,865</u>	<u>234,884</u>
<b>Net income/(expenditure)</b>	<u>217,415</u>	<u>(36,205)</u>

This page does not form part of the statutory financial statements

**L'ABRI FELLOWSHIP**

England & Wales - Charity number 237618

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# Accounts

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**REGISTERED COMPANY NUMBER: 00897412 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 237618**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**for**  
**L'ABRI FELLOWSHIP**

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilson Road  
Alton  
Hampshire  
GU34 2PP

**L'ABRI FELLOWSHIP**

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for the Year Ended 31 December 2023**

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## L'ABRI FELLOWSHIP

### Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The principal activity of the company is the running of the Christian study centre and missionary community in England located at The Manor House and welcomes students to undertake a course of study for periods of up to three months.

During the year solar panels and a battery were added to the Stables/Granary to supply and store solar electricity, following a designated gift. A further project is planned for the Old School House in early 2024.

A designated gift was also received for the installation of wood burning stoves for the Manor which we hope to undertake in 2024.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Related parties**

L'Abri Fellowship is connected to a number of other independently incorporated charities in other parts of the world by virtue of overlapping Boards and sharing a common history and objects. The Directors have adopted a policy for the management of any potential conflict of interests that might arise.

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

##### **Registered Company number**

00897412 (England and Wales)

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

237618

##### **Registered office**

The Manor House

Greatham

Liss

GU33 6HF

##### **Trustees**

A McGregor

H Reitsema

R Ludwick

C Scheibe

R Bradford

B Keyes

H Fellows

##### **Company Secretary**

Dr J Paul

**L'ABRI FELLOWSHIP**

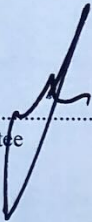
**Report of the Trustees  
for the Year Ended 31 December 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mrs Caroline Scull BA FCCA  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on 11th APRIL, 2024 and signed on its behalf by:

  
.....  
Trustee

**Independent Examiner's Report to the Trustees of  
L'ABRI FELLOWSHIP**

**Independent examiner's report to the trustees of L'ABRI FELLOWSHIP ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs Caroline Scull BA FCCA

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: .....29/5/2024.....

**L'ABRI FELLOWSHIP**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		100,075	-	100,075	215,194
<b>Charitable activities</b>					
Christian Study Centre		93,435	-	93,435	110,313
St John's Field		4,046	-	4,046	1,000
Investment income	2	<u>1,123</u>	<u>-</u>	<u>1,123</u>	<u>43</u>
<b>Total</b>		<u>198,679</u>	<u>-</u>	<u>198,679</u>	<u>326,550</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Christian Study Centre		228,893	-	228,893	195,563
St John's Field		<u>5,991</u>	<u>-</u>	<u>5,991</u>	<u>8,804</u>
<b>Total</b>		<u>234,884</u>	<u>-</u>	<u>234,884</u>	<u>204,367</u>
<b>NET INCOME/(EXPENDITURE)</b>		(36,205)	-	(36,205)	122,183
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>528,628</u>	<u>-</u>	<u>528,628</u>	<u>406,445</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>492,423</u>	<u>-</u>	<u>492,423</u>	<u>528,628</u>

The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet  
31 December 2023**

		Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	394,748	-	394,748	372,205
<b>CURRENT ASSETS</b>					
Stocks	7	438	-	438	663
Debtors	8	56,253	-	56,253	43,694
Cash at bank and in hand		<u>50,881</u>	<u>-</u>	<u>50,881</u>	<u>123,785</u>
		107,572	-	107,572	168,142
<b>CREDITORS</b>					
Amounts falling due within one year	9	(9,897)	-	(9,897)	(11,719)
		<u>97,675</u>	<u>-</u>	<u>97,675</u>	<u>156,423</u>
<b>NET CURRENT ASSETS</b>					
		492,423	-	492,423	528,628
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>492,423</u>	<u>-</u>	<u>492,423</u>	<u>528,628</u>
<b>NET ASSETS</b>					
		<u>492,423</u>	<u>-</u>	<u>492,423</u>	<u>528,628</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>492,423</u>	<u>528,628</u>
<b>TOTAL FUNDS</b>				<u>492,423</u>	<u>528,628</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

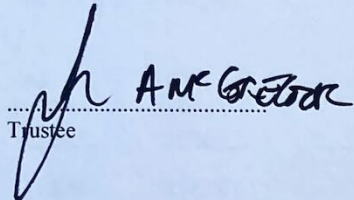
The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet - continued  
31 December 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~11.11.2023~~ 11.11.2024..... and were signed on its behalf by:

  
.....  
Trustee

The notes form part of these financial statements

## L'ABRI FELLOWSHIP

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

<b>2. INVESTMENT INCOME</b>	31.12.23	31.12.22
	£	£
Deposit account interest	<u>1,123</u>	<u>43</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>9,691</u>	<u>5,302</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	215,194	-	215,194
<b>Charitable activities</b>			
Christian Study Centre	110,313	-	110,313
St John's Field	1,000	-	1,000
Investment income	<u>43</u>	<u>-</u>	<u>43</u>
<b>Total</b>	<u>326,550</u>	<u>-</u>	<u>326,550</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Christian Study Centre	195,563	-	195,563
St John's Field	8,804	-	8,804
<b>Total</b>	<u>204,367</u>	<u>-</u>	<u>204,367</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Total</b>	<u>204,367</u>	-	<u>204,367</u>
 <b>NET INCOME</b>	 122,183	 -	 122,183
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>406,445</u>	-	<u>406,445</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>528,628</u></u>	 <u>-</u>	 <u><u>528,628</u></u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023	482,350	70,912	553,262
Additions	<u>-</u>	<u>32,234</u>	<u>32,234</u>
At 31 December 2023	<u>482,350</u>	<u>103,146</u>	<u>585,496</u>
 <b>DEPRECIATION</b>			
At 1 January 2023	114,303	66,754	181,057
Charge for year	<u>4,233</u>	<u>5,458</u>	<u>9,691</u>
At 31 December 2023	<u>118,536</u>	<u>72,212</u>	<u>190,748</u>
 <b>NET BOOK VALUE</b>			
At 31 December 2023	<u>363,814</u>	<u>30,934</u>	<u>394,748</u>
At 31 December 2022	<u>368,047</u>	<u>4,158</u>	<u>372,205</u>

**7. STOCKS**

	31.12.23 £	31.12.22 £
Stocks	<u>438</u>	<u>663</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.23	31.12.22
		£	£
Trade debtors		382	217
Other debtors		54,618	40,654
Gift aid recoverable		1,253	1,535
Prepayments		<u>-</u>	<u>1,288</u>
		<u>56,253</u>	<u>43,694</u>

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.23	31.12.22
		£	£
Social security and other taxes		(561)	131
Accrued expenses		<u>10,458</u>	<u>11,588</u>
		<u>9,897</u>	<u>11,719</u>

<b>10. MOVEMENT IN FUNDS</b>			Net movement in funds	
	At 1.1.23			At
	£	£		31.12.23
			£	£
<b>Unrestricted funds</b>				
General fund	516,617	(41,357)		475,260
St John's Trust	<u>12,011</u>	<u>5,152</u>		<u>17,163</u>
	<u>528,628</u>	<u>(36,205)</u>		<u>492,423</u>
<b>TOTAL FUNDS</b>	<u>528,628</u>	<u>(36,205)</u>		<u>492,423</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	183,430	(224,787)	(41,357)
St John's Trust	<u>15,249</u>	<u>(10,097)</u>	<u>5,152</u>
	<u>198,679</u>	<u>(234,884)</u>	<u>(36,205)</u>
<b>TOTAL FUNDS</b>	<u>198,679</u>	<u>(234,884)</u>	<u>(36,205)</u>

L'ABRI FELLOWSHIP

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	395,630	120,987	516,617
St John's Trust	<u>10,815</u>	<u>1,196</u>	<u>12,011</u>
	<u>406,445</u>	<u>122,183</u>	<u>528,628</u>
<b>TOTAL FUNDS</b>	<u>406,445</u>	<u>122,183</u>	<u>528,628</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	316,550	(195,563)	120,987
St John's Trust	<u>10,000</u>	<u>(8,804)</u>	<u>1,196</u>
	<u>326,550</u>	<u>(204,367)</u>	<u>122,183</u>
<b>TOTAL FUNDS</b>	<u>326,550</u>	<u>(204,367)</u>	<u>122,183</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	395,630	79,630	475,260
St John's Trust	<u>10,815</u>	<u>6,348</u>	<u>17,163</u>
	<u>406,445</u>	<u>85,978</u>	<u>492,423</u>
<b>TOTAL FUNDS</b>	<u>406,445</u>	<u>85,978</u>	<u>492,423</u>

L'ABRI FELLOWSHIP

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	499,980	(420,350)	79,630
St John's Trust	<u>25,249</u>	<u>(18,901)</u>	<u>6,348</u>
	<u>525,229</u>	<u>(439,251)</u>	<u>85,978</u>
<b>TOTAL FUNDS</b>	<u>525,229</u>	<u>(439,251)</u>	<u>85,978</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**L'ABRI FELLOWSHIP**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	72,510	88,336
Gift aid	4,066	6,609
L'Abri branches	<u>23,499</u>	<u>120,249</u>
	100,075	215,194
<b>Investment income</b>		
Deposit account interest	1,123	43
<b>Charitable activities</b>		
Grants	4,046	1,000
Student fees	91,057	105,796
Media and ideas	945	975
Books	658	1,782
Honoraria and sundries	<u>775</u>	<u>1,760</u>
	<u>97,481</u>	<u>111,313</u>
<b>Total incoming resources</b>	<b>198,679</b>	<b>326,550</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	73,498	77,811
Pensions	9,942	8,136
Rates and water	16,721	21,505
Insurance	6,614	5,838
Light and heat	26,287	18,250
Repairs and maintenance	30,716	12,629
Telephone and office expenses	981	1,560
Meals and household supplies	34,222	31,700
Sundries	514	214
Freehold property	4,233	4,342
Fixtures and fittings	5,458	960
Grants to individuals	<u>4,485</u>	<u>2,160</u>
	213,671	185,105
<b>Support costs</b>		
<b>Management</b>		
Travel expenses	8,888	3,246
Helper expenses	2,113	3,026
Book-keeping	<u>7,161</u>	<u>6,520</u>
	18,162	12,792

This page does not form part of the statutory financial statements

L'ABRI FELLOWSHIP

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
<b>Management Finance</b>		
Bank charges	(121)	1,181
<b>Other</b>		
Bookstore and library	817	2,052
Media and ideas library	225	341
Event expenses	<u>870</u>	<u>1,696</u>
	1,912	4,089
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,260</u>	<u>1,200</u>
Total resources expended	<u>234,884</u>	<u>204,367</u>
Net (expenditure)/income	<u>(36,205)</u>	<u>122,183</u>

This page does not form part of the statutory financial statements

**L'ABRI FELLOWSHIP**

England & Wales - Charity number 237618

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# Accounts

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**REGISTERED COMPANY NUMBER: 00897412 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 237618**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2022**  
**for**  
**L'ABRI FELLOWSHIP**

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

**L'ABRI FELLOWSHIP**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

## **L'ABRI FELLOWSHIP**

### **Report of the Trustees for the Year Ended 31 December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The principal activity of the company is the running of the Christian study centre and missionary community in England located at The Manor House and welcomes students to undertake a course of study for periods of up to three months.

During the year the restoration of the Granary to be fit for purpose was completed.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Related parties**

L'Abri Fellowship is connected to a number of other independently incorporated charities in other parts of the world by virtue of overlapping Boards and sharing a common history and objects. The Directors have adopted a policy for the management of any potential conflict of interests that might arise.

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

##### **Registered Company number**

00897412 (England and Wales)

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

237618

##### **Registered office**

The Manor House  
Greatham  
Liss  
GU33 6HF

##### **Trustees**

A McGregor  
H Reitsema  
R Ludwick  
C Scheibe  
R Bradford  
B Keyes  
H Fellows

##### **Company Secretary**

Dr J Paul

**L'ABRI FELLOWSHIP**

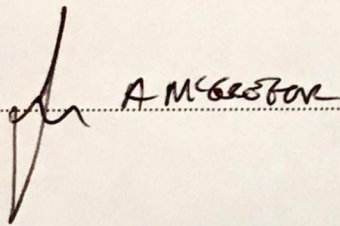
**Report of the Trustees  
for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mrs Caroline Scull BA FCCA  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on .....14 APRIL 2023..... and signed on its behalf by:

..........  
Trustee

**Independent Examiner's Report to the Trustees of  
L'ABRI FELLOWSHIP**

**Independent examiner's report to the trustees of L'ABRI FELLOWSHIP ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

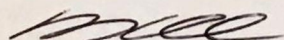
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountant, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs Caroline Scull BA FCCA

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilson Road  
Alton  
Hampshire  
GU34 2PP

Date: ..... 24/3/2023 .....

**L'ABRI FELLOWSHIP**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		215,194	-	215,194	111,406
<b>Charitable activities</b>					
Christian Study Centre		110,313	-	110,313	43,471
St John's Field		1,000	-	1,000	500
Investment income	2	<u>43</u>	<u>-</u>	<u>43</u>	<u>1</u>
<b>Total</b>		<u>326,550</u>	<u>-</u>	<u>326,550</u>	<u>155,378</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Christian Study Centre		195,563	-	195,563	176,131
St John's Field		8,804	-	8,804	4,051
<b>Total</b>		<u>204,367</u>	<u>-</u>	<u>204,367</u>	<u>180,182</u>
<b>NET INCOME/(EXPENDITURE)</b>		122,183	-	122,183	(24,804)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		406,445	-	406,445	431,249
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>528,628</u>	<u>-</u>	<u>528,628</u>	<u>406,445</u>

The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	372,205	-	372,205	377,507
<b>CURRENT ASSETS</b>					
Stocks	7	663	-	663	811
Debtors	8	43,694	-	43,694	8,090
Cash at bank and in hand		<u>123,785</u>	<u>-</u>	<u>123,785</u>	<u>33,030</u>
		168,142	-	168,142	41,931
<b>CREDITORS</b>					
Amounts falling due within one year	9	(11,719)	-	(11,719)	(12,993)
		<u>156,423</u>	<u>-</u>	<u>156,423</u>	<u>28,938</u>
<b>NET CURRENT ASSETS</b>					
		<u>156,423</u>	<u>-</u>	<u>156,423</u>	<u>28,938</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>528,628</u>	<u>-</u>	<u>528,628</u>	<u>406,445</u>
<b>NET ASSETS</b>					
		<u>528,628</u>	<u>-</u>	<u>528,628</u>	<u>406,445</u>
<b>FUNDS</b>					
Unrestricted funds	10			<u>528,628</u>	<u>406,445</u>
<b>TOTAL FUNDS</b>					
				<u>528,628</u>	<u>406,445</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

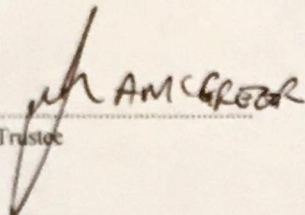
The notes form part of these financial statements

L'ABRI FELLOWSHIP

Balance Sheet - continued  
31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 APRIL 2023 and were signed on its behalf by:

  
Trustee

The notes form part of these financial statements

## L'ABRI FELLOWSHIP

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

<b>2. INVESTMENT INCOME</b>		31.12.22	31.12.21
		£	£
Deposit account interest		<u>43</u>	<u>1</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>5,302</u>	<u>5,584</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	111,406	-	111,406
<b>Charitable activities</b>			
Christian Study Centre	43,471	-	43,471
 St John's Field	 500	 -	 500
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<u>155,378</u>	<u>-</u>	<u>155,378</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Christian Study Centre	176,131	-	176,131
 St John's Field	 4,051	 -	 4,051

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(24,804)	-	(24,804)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	431,249	-	431,249
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>406,445</u>	<u>-</u>	<u>406,445</u>
6. TANGIBLE FIXED ASSETS	Freehold property £	Fixtures and fittings £	Totals £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>482,350</u>	<u>70,912</u>	<u>553,262</u>
<b>DEPRECIATION</b>			
At 1 January 2022	109,961	65,794	175,755
Charge for year	<u>4,342</u>	<u>960</u>	<u>5,302</u>
At 31 December 2022	<u>114,303</u>	<u>66,754</u>	<u>181,057</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>368,047</u>	<u>4,158</u>	<u>372,205</u>
At 31 December 2021	<u>372,389</u>	<u>5,118</u>	<u>377,507</u>
7. STOCKS			
		31.12.22	31.12.21
		£	£
Stocks		<u>663</u>	<u>811</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.22	31.12.21
		£	£
Trade debtors		217	2,404
Other debtors		40,654	2,034
Gift aid recoverable		1,535	2,364
Prepayments		<u>1,288</u>	<u>1,288</u>
		<u>43,694</u>	<u>8,090</u>

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.22	31.12.21
		£	£
Social security and other taxes		131	23
Accrued expenses		<u>11,588</u>	<u>12,970</u>
		<u>11,719</u>	<u>12,993</u>

<b>10. MOVEMENT IN FUNDS</b>			
		Net movement in funds	At
	At 1.1.22	in funds	31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	395,630	120,987	516,617
St John's Trust	<u>10,815</u>	<u>1,196</u>	<u>12,011</u>
	<u>406,445</u>	<u>122,183</u>	<u>528,628</u>
<b>TOTAL FUNDS</b>	<u>406,445</u>	<u>122,183</u>	<u>528,628</u>

Net movement in funds, included in the above are as follows:

		Incoming resources	Resources expended	Movement in funds
		£	£	£
<b>Unrestricted funds</b>				
General fund		316,550	(195,563)	120,987
St John's Trust		<u>10,000</u>	<u>(8,804)</u>	<u>1,196</u>
		<u>326,550</u>	<u>(204,367)</u>	<u>122,183</u>
<b>TOTAL FUNDS</b>		<u>326,550</u>	<u>(204,367)</u>	<u>122,183</u>

L'ABRI FELLOWSHIP

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	416,883	(21,253)	395,630
St John's Trust	<u>14,366</u>	<u>(3,551)</u>	<u>10,815</u>
	<u>431,249</u>	<u>(24,804)</u>	<u>406,445</u>
<b>TOTAL FUNDS</b>	<u>431,249</u>	<u>(24,804)</u>	<u>406,445</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	154,878	(176,131)	(21,253)
St John's Trust	<u>500</u>	<u>(4,051)</u>	<u>(3,551)</u>
	<u>155,378</u>	<u>(180,182)</u>	<u>(24,804)</u>
<b>TOTAL FUNDS</b>	<u>155,378</u>	<u>(180,182)</u>	<u>(24,804)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	416,883	99,734	516,617
St John's Trust	<u>14,366</u>	<u>(2,355)</u>	<u>12,011</u>
	<u>431,249</u>	<u>97,379</u>	<u>528,628</u>
<b>TOTAL FUNDS</b>	<u>431,249</u>	<u>97,379</u>	<u>528,628</u>

## L'ABRI FELLOWSHIP

### Notes to the Financial Statements - continued for the Year Ended 31 December 2022

#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	471,428	(371,694)	99,734
St John's Trust	<u>10,500</u>	<u>(12,855)</u>	<u>(2,355)</u>
	<u>481,928</u>	<u>(384,549)</u>	<u>97,379</u>
<b>TOTAL FUNDS</b>	<u>481,928</u>	<u>(384,549)</u>	<u>97,379</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**L'ABRI FELLOWSHIP**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	88,336	85,029
Gift aid	6,609	6,925
L'Abri branches	<u>120,249</u>	<u>19,452</u>
	215,194	111,406
<b>Investment income</b>		
Deposit account interest	43	1
<b>Charitable activities</b>		
Grants	1,000	500
Student fees	105,796	40,374
Media and ideas	975	701
Books	1,782	807
Honoraria and sundries	<u>1,760</u>	<u>1,589</u>
	<u>111,313</u>	<u>43,971</u>
<b>Total incoming resources</b>	326,550	155,378
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	77,811	61,491
Pensions	8,136	8,602
Rates and water	21,505	21,379
Insurance	5,838	5,407
Light and heat	18,250	18,819
Repairs and maintenance	12,629	21,781
Telephone and office expenses	1,560	1,374
Meals and household supplies	31,700	14,039
Sundries	214	-
Freehold property	4,342	4,454
Fixtures and fittings	960	1,130
Grants to individuals	<u>2,160</u>	<u>720</u>
	185,105	159,196
<b>Support costs</b>		
<b>Management</b>		
Travel expenses	3,246	3,388
Helper expenses	3,026	4,597
Book-keeping	6,520	7,783
	<u>12,792</u>	<u>15,768</u>

This page does not form part of the statutory financial statements

L'ABRI FELLOWSHIP

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	1,181	2,203
<b>Other</b>		
Bookstore and library	2,052	251
Media and ideas library	341	247
Event expenses	<u>1,696</u>	<u>1,317</u>
	4,089	1,815
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,200</u>	<u>1,200</u>
Total resources expended	<u>204,367</u>	<u>180,182</u>
<b>Net income/(expenditure)</b>	<u>122,183</u>	<u>(24,804)</u>

This page does not form part of the statutory financial statements

**L'ABRI FELLOWSHIP**

England & Wales - Charity number 237618

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# Accounts

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**REGISTERED COMPANY NUMBER: 00897412 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 237618**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**for**  
**L'ABRI FELLOWSHIP**

**B20 Limited**  
**Chartered Certified Accountants**  
**Charwell House**  
**Wilson Road**  
**Alton**  
**Hampshire**  
**GU34 2PP**

# L'ABRI FELLOWSHIP

## Contents of the Financial Statements for the Year Ended 31 December 2021

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<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

## **L'ABRI FELLOWSHIP**

### **Report of the Trustees for the Year Ended 31 December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The principal activity of the company is the running of the Christian study centre and missionary community in England located at The Manor House and welcomes students to undertake a course of study for periods of up to three months.

During the year the restoration of the Granary to be fit for purpose was completed.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Related parties**

L'Abri Fellowship is connected to a number of other independently incorporated charities in other parts of the world by virtue of overlapping Boards and sharing a common history and objects. The Directors have adopted a policy for the management of any potential conflict of interests that might arise.

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

##### **Registered Company number**

00897412 (England and Wales)

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

237618

##### **Registered office**

The Manor House  
Greatham  
Liss  
GU33 6HF

##### **Trustees**

A McGregor  
R Macaulay (resigned 7.4.21)  
H Reitsema  
R Ludwick  
C Scheibe  
R Bradford  
B Keyes  
H Fellows (appointed 7.4.21)

##### **Company Secretary**

Dr J Paul

##### **Independent Examiner**

Mrs Caroline Scull BA FCCA  
Chartered Certified Accountant  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilson Road  
Alton  
Hampshire  
GU34 2PP

**L'ABRI FELLOWSHIP**

**Report of the Trustees  
for the Year Ended 31 December 2021**

Approved by order of the board of trustees on ..... 10 April 2022 ..... and signed on its behalf by:

.....  
Trustee / Alan McGregor

**Independent Examiner's Report to the Trustees of  
L'ABRI FELLOWSHIP**

**Independent examiner's report to the trustees of L'ABRI FELLOWSHIP ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs Caroline Scull BA FCCA  
Chartered Certified Accountant  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: .....2-6-22.....

## L'ABRI FELLOWSHIP

### Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		111,406	-	111,406	206,790
<b>Charitable activities</b>					
Christian Study Centre		43,471	-	43,471	52,039
St John's Field					
		500	-	500	-
Investment income	2	1	-	1	309
<b>Total</b>		<u>155,378</u>	<u>-</u>	<u>155,378</u>	<u>259,138</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Christian Study Centre		176,131	-	176,131	268,370
St John's Field					
		4,051	-	4,051	468
<b>Total</b>		<u>180,182</u>	<u>-</u>	<u>180,182</u>	<u>268,838</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(24,804)</u>	<u>-</u>	<u>(24,804)</u>	<u>(9,700)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		431,249	-	431,249	440,949
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>406,445</u></u>	<u><u>-</u></u>	<u><u>406,445</u></u>	<u><u>431,249</u></u>

The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	377,507	-	377,507	381,932
<b>CURRENT ASSETS</b>					
Stocks	7	811	-	811	794
Debtors	8	8,090	-	8,090	20,473
Cash at bank and in hand		33,030	-	33,030	38,030
		<u>41,931</u>	-	<u>41,931</u>	<u>59,297</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(12,993)	-	(12,993)	(9,980)
<b>NET CURRENT ASSETS</b>		<u>28,938</u>	-	<u>28,938</u>	<u>49,317</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>406,445</u>	-	<u>406,445</u>	<u>431,249</u>
<b>NET ASSETS</b>		<u>406,445</u>	-	<u>406,445</u>	<u>431,249</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>406,445</u>	<u>431,249</u>
<b>TOTAL FUNDS</b>				<u>406,445</u>	<u>431,249</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 April 2022 and were signed on its behalf by:

.....  
Trustee Alan McGregor

## L'ABRI FELLOWSHIP

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**2. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	1	309
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	5,584	5,465
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	206,790	-	206,790
<b>Charitable activities</b>			
Christian Study Centre	52,039	-	52,039
Investment income	309	-	309
<b>Total</b>	<u>259,138</u>	<u>          </u>	<u>259,138</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Christian Study Centre	268,370	-	268,370
St John's Field	468	-	468
<b>Total</b>	<u>268,838</u>	<u>          </u>	<u>268,838</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(9,700)</u>	<u>          </u>	<u>(9,700)</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	440,949	-	440,949
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>431,249</u>	<u>-</u>	<u>431,249</u>
<b>6. TANGIBLE FIXED ASSETS</b>	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2021	482,350	69,753	552,103
Additions	-	1,159	1,159
At 31 December 2021	<u>482,350</u>	<u>70,912</u>	<u>553,262</u>
<b>DEPRECIATION</b>			
At 1 January 2021	105,507	64,664	170,171
Charge for year	4,454	1,130	5,584
At 31 December 2021	<u>109,961</u>	<u>65,794</u>	<u>175,755</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>372,389</u>	<u>5,118</u>	<u>377,507</u>
At 31 December 2020	<u>376,843</u>	<u>5,089</u>	<u>381,932</u>
<b>7. STOCKS</b>		<b>31.12.21 £</b>	<b>31.12.20 £</b>
Stocks		<u>811</u>	<u>794</u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.12.21 £</b>	<b>31.12.20 £</b>
Trade debtors		2,404	2,045
Other debtors		2,034	17,481
Gift aid recoverable		2,364	947
Prepayments		1,288	-
		<u>8,090</u>	<u>20,473</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Social security and other taxes	23	(79)
Accrued expenses	12,970	10,059
	<u>12,993</u>	<u>9,980</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	416,883	(21,253)	395,630
St John's Trust			
	<u>14,366</u>	<u>(3,551)</u>	<u>10,815</u>
	<u>431,249</u>	<u>(24,804)</u>	<u>406,445</u>
<b>TOTAL FUNDS</b>	<u>431,249</u>	<u>(24,804)</u>	<u>406,445</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	154,878	(176,131)	(21,253)
St John's Trust			
	<u>500</u>	<u>(4,051)</u>	<u>(3,551)</u>
	<u>155,378</u>	<u>(180,182)</u>	<u>(24,804)</u>
<b>TOTAL FUNDS</b>	<u>155,378</u>	<u>(180,182)</u>	<u>(24,804)</u>

**Comparatives for movement in funds**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	430,121	(9,700)	420,421
St John's Trust			
	<u>10,828</u>	<u>-</u>	<u>10,828</u>
	<u>440,949</u>	<u>(9,700)</u>	<u>431,249</u>
<b>TOTAL FUNDS</b>	<u>440,949</u>	<u>(9,700)</u>	<u>431,249</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,138	(268,838)	(9,700)
	<u>259,138</u>	<u>(268,838)</u>	<u>(9,700)</u>
<b>TOTAL FUNDS</b>	<u><u>259,138</u></u>	<u><u>(268,838)</u></u>	<u><u>(9,700)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	430,121	(30,953)	399,168
St John's Trust	10,828	(3,551)	7,277
	<u>440,949</u>	<u>(34,504)</u>	<u>406,445</u>
<b>TOTAL FUNDS</b>	<u><u>440,949</u></u>	<u><u>(34,504)</u></u>	<u><u>406,445</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	414,016	(444,969)	(30,953)
St John's Trust	500	(4,051)	(3,551)
	<u>414,516</u>	<u>(449,020)</u>	<u>(34,504)</u>
<b>TOTAL FUNDS</b>	<u><u>414,516</u></u>	<u><u>(449,020)</u></u>	<u><u>(34,504)</u></u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

## L'ABRI FELLOWSHIP

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	85,029	138,756
Gift aid	6,925	13,807
L'Abri branches	19,452	54,227
	111,406	206,790
<b>Investment income</b>		
Deposit account interest	1	309
<b>Charitable activities</b>		
Grants	500	-
Student fees	40,374	48,360
Media and ideas	701	2,783
Books	807	296
Honoraria and sundries	1,589	600
	43,971	52,039
<b>Total incoming resources</b>	155,378	259,138
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	61,491	81,411
Pensions	8,602	16,728
Rates and water	21,379	20,980
Insurance	5,407	5,466
Light and heat	18,819	16,618
Repairs and maintenance	21,781	86,580
Telephone and office expenses	1,374	2,076
Meals and household supplies	14,039	13,269
Sundries	-	117
Freehold property	4,454	4,568
Fixtures and fittings	1,130	897
Grants to individuals	720	-
	159,196	248,710
<b>Support costs</b>		
<b>Management</b>		
Travel expenses	3,388	723
Helper expenses	4,597	1,381
Book-keeping	7,783	3,185
	15,768	5,289
<b>Finance</b>		
Bank charges	2,203	1,682

This page does not form part of the statutory financial statements

## L'ABRI FELLOWSHIP

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>Finance</b>		
<b>Other</b>		
Bookstore and library	251	201
Media and ideas library	247	1,147
Event expenses	1,317	737
	<u>1,815</u>	<u>2,085</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,200	11,072
	<u>180,182</u>	<u>268,838</u>
<b>Total resources expended</b>		
	<u>(24,804)</u>	<u>(9,700)</u>
<b>Net expenditure</b>		

**L'ABRI FELLOWSHIP**

England & Wales - Charity number 237618

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# Accounts

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**REGISTERED COMPANY NUMBER: 00897412 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 237618**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2020**  
**for**  
**L'ABRI FELLOWSHIP**

2020

2020

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

**L'ABRI FELLOWSHIP**

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

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## L'ABRI FELLOWSHIP

### Report of the Trustees for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The principal activity of the company is the running of the Christian study centre and missionary community in England located at The Manor House and welcomes students to undertake a course of study for periods of up to three months.

During the year the restoration of the Granary to be fit for purpose was completed.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Related parties

L'Abri Fellowship is connected to a number of other independently incorporated charities in other parts of the world by virtue of overlapping Boards and sharing a common history and objects. The Directors have adopted a policy for the management of any potential conflict of interests that might arise.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

00897412 (England and Wales)

00897412  
Decemb 2020

##### Registered Charity number

237618

##### Registered office

The Manor House  
Greatham  
Liss  
GU33 6HF

##### Trustees

A McGregor  
R Macaulay  
H Reitsema  
R Ludwick  
C Scheibe  
R Bradford  
B Keyes

##### Company Secretary

Dr J Paul

##### Independent Examiner

Mrs Caroline Scull BA FCCA  
Chartered Certified Accountant  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

**L'ABRI FELLOWSHIP**

**Report of the Trustees  
for the Year Ended 31 December 2020**

Approved by order of the board of trustees on ..... 06/10/2021 ..... and signed on its behalf by:  
10<sup>th</sup> June 2021.



.....  
Trustee

**Independent Examiner's Report to the Trustees of  
L'ABRI FELLOWSHIP**

**Independent examiner's report to the trustees of L'ABRI FELLOWSHIP ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Certified Accountant which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs Caroline Scull BA FCCA  
Chartered Certified Accountant  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: ..... 1/7/2021 .....

**L'ABRI FELLOWSHIP**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		206,790	-	206,790	82,555
<b>Charitable activities</b>					
Christian Study Centre		52,039	-	52,039	125,050
Investment income	2	309	-	309	8
<b>Total</b>		<u>259,138</u>	<u>-</u>	<u>259,138</u>	<u>207,613</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Christian Study Centre		268,371	-	268,371	215,288
Field		468	-	468	2,000
<b>Total</b>		<u>268,839</u>	<u>-</u>	<u>268,839</u>	<u>217,288</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(9,701)</u>	<u>-</u>	<u>(9,701)</u>	<u>(9,675)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		440,949	-	440,949	450,624
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>431,248</u></u>	<u><u>-</u></u>	<u><u>431,248</u></u>	<u><u>440,949</u></u>

The notes form part of these financial statements

**L'ABRI FELLOWSHIP**

**Balance Sheet  
31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	381,932	-	381,932	383,858
<b>CURRENT ASSETS</b>					
Stocks	8	794	-	794	802
Debtors	9	20,473	-	20,473	15,338
Cash at bank and in hand		38,029	-	38,029	52,547
		<u>59,296</u>	<u>-</u>	<u>59,296</u>	<u>68,687</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(9,980)	-	(9,980)	(11,596)
<b>NET CURRENT ASSETS</b>		<u>49,316</u>	<u>-</u>	<u>49,316</u>	<u>57,091</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>431,248</u>	<u>-</u>	<u>431,248</u>	<u>440,949</u>
<b>NET ASSETS</b>		<u>431,248</u>	<u>-</u>	<u>431,248</u>	<u>440,949</u>
<b>FUNDS</b>					
Unrestricted funds	11			431,248	440,949
<b>TOTAL FUNDS</b>				<u>431,248</u>	<u>440,949</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

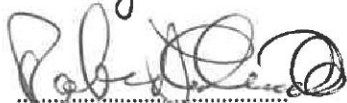
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

06/10/2021 and were signed on its behalf by:

10th June 2021



Trustee

The notes form part of these financial statements

## L'ABRI FELLOWSHIP

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**2. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	309	8
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	5,465	5,116
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Workers	-	12
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	82,555	-	82,555
<b>Charitable activities</b>			
Christian Study Centre	125,050	-	125,050
Investment income	8	-	8
<b>Total</b>	<u>207,613</u>	<u>          </u>	<u>207,613</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Christian Study Centre Field	215,288	-	215,288
	2,000	-	2,000
<b>Total</b>	<u>217,288</u>	<u>          </u>	<u>217,288</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>NET INCOME/(EXPENDITURE)</b>	(9,675)	-	(9,675)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	450,624	-	450,624
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>440,949</u>	<u>-</u>	<u>440,949</u>
 <b>7. TANGIBLE FIXED ASSETS</b>			
	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2020	482,350	66,214	548,564
Additions	-	3,539	3,539
At 31 December 2020	<u>482,350</u>	<u>69,753</u>	<u>552,103</u>
<b>DEPRECIATION</b>			
At 1 January 2020	100,939	63,767	164,706
Charge for year	4,568	897	5,465
At 31 December 2020	<u>105,507</u>	<u>64,664</u>	<u>170,171</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>376,843</u>	<u>5,089</u>	<u>381,932</u>
At 31 December 2019	<u>381,411</u>	<u>2,447</u>	<u>383,858</u>
 <b>8. STOCKS</b>			
		<b>31.12.20 £</b>	<b>31.12.19 £</b>
Stocks		<u>794</u>	<u>802</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade debtors	2,045	2,855
Other debtors	17,481	10,676
Gift aid recoverable	947	1,807
	<u>20,473</u>	<u>15,338</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Social security and other taxes	(79)	-
Accrued expenses	10,059	11,596
	<u>9,980</u>	<u>11,596</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	440,949	(9,701)	431,248
	<u>440,949</u>	<u>(9,701)</u>	<u>431,248</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	259,138	(268,839)	(9,701)
	<u>259,138</u>	<u>(268,839)</u>	<u>(9,701)</u>

**Comparatives for movement in funds**

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	450,624	(9,675)	440,949
	<u>450,624</u>	<u>(9,675)</u>	<u>440,949</u>

**L'ABRI FELLOWSHIP**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	207,613	(217,288)	(9,675)
<b>TOTAL FUNDS</b>	<u>207,613</u>	<u>(217,288)</u>	<u>(9,675)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	450,624	(19,376)	431,248
<b>TOTAL FUNDS</b>	<u>450,624</u>	<u>(19,376)</u>	<u>431,248</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	466,751	(486,127)	(19,376)
<b>TOTAL FUNDS</b>	<u>466,751</u>	<u>(486,127)</u>	<u>(19,376)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

## L'ABRI FELLOWSHIP

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	138,756	70,731
Gift aid	13,807	5,027
L'Abri branches	54,227	6,797
	206,790	82,555
<b>Investment income</b>		
Deposit account interest	309	8
<b>Charitable activities</b>		
Student fees	48,360	121,552
Media and ideas	2,783	2,397
Books	296	451
Honoraria and sundries	600	650
	52,039	125,050
<b>Total incoming resources</b>	259,138	207,613
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	81,411	79,294
Pensions	16,728	11,128
Rates and water	20,980	21,742
Insurance	5,466	5,250
Light and heat	16,618	13,106
Repairs and maintenance	86,580	12,826
Telephone and office expenses	2,015	2,267
Meals and household supplies	13,269	31,320
Sundries	117	2,000
Freehold property	4,568	4,685
Fixtures and fittings	897	431
	248,649	184,049
<b>Support costs</b>		
<b>Management</b>		
Travel expenses	723	2,031
Helper expenses	1,381	3,687
Book-keeping	3,185	3,085
Postage and stationery	62	-
	5,351	8,803
<b>Finance</b>		
Bank charges	1,682	1,303

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**L'ABRI FELLOWSHIP**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20	31.12.19
	£	£
<b>Finance</b>		
<b>Other</b>		
Bookstore and library	201	996
Media and ideas library	1,147	81
Event expenses	737	334
	<u>2,085</u>	<u>1,411</u>
<b>Governance costs</b>		
Accountancy and legal fees	11,072	21,722
Total resources expended	<u>268,839</u>	<u>217,288</u>
<b>Net expenditure</b>	<u>(9,701)</u>	<u>(9,675)</u>

This page does not form part of the statutory financial statements