

THE EVANGELICAL FELLOWSHIP OF CONGREGATIONAL CHURCHES

England & Wales · Charity number 262802

Details

Other names	AN EVANGELICAL FELLOWSHIP OF CONGREGATIONAL CHURCHES
Status	Registered
Legal form	Other
Registered	1971-11-02
Register	View on the Charity Commission register

Contact

Address	EFCC Office Latimer Congregational Church Grovehill Road Beverley HU17 0JD
Phone	01482860324
Email	paulwalker@efcc.org.uk
Website	www.efcc.org.uk

Activities

Objects: TO PROVIDE AND PROMOTE FELLOWSHIP BETWEEN EVANGELICAL CONGREGATIONAL CHURCHES; TO ADVANCE EVANGELICAL CHRISTIANITY THROUGH INDEPENDENT CHURCHES. (FOR DETAILS SEE CLAUSE 1 OF THE CONSTITUTION).

Activities: advancement of the evangelical christian faith

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£188,231	£205,727	-	-
2024-12-31	£196,092	£195,191	-	-
2023-12-31	£224,535	£184,289	-	-
2022-12-31	£173,537	£167,514	-	-
2021-12-31	£141,515	£142,654	-	-
2020-12-31	£141,221	£140,834	-	-

Trustees

Name	Role	Appointed
THE EFCC TRUST CORPORATION LTD		

Accounts



Smailes Goldie
CHARTERED ACCOUNTANTS

The EFCC General Purposes Fund

Unaudited Financial Statements

31 December 2025



SD-0222462-1-6

The EFCC General Purposes Fund

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for the year ended 31st December 2025**

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The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. 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 objectives of the charity are to provide and promote fellowship between Evangelical Congregational Churches. The charity operates partly with paid staff and partly with voluntary staff. It is connected to the following charities:

1127720 The Evangelical Fellowship of Congregational Churches Trust Corporation Limited

273454 Charities administered in connection with the Evangelical Fellowship of Congregational Churches

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity continued to support and promote the work of The Evangelical Fellowship of Congregational Churches throughout England and Wales and the financial activities are set out on pages five to eleven.

The charity's income is applied to the support and employment of individuals, the resourcing of activities, gifts and donations to third parties and general administrative and property costs. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's continued support of establishments for the advancement of religion.

Conferences were organised around ministry to women and an annual residential Ministers' Prayer Conference. The latter with the aims of providing ministers with fellowship, emotional support and deepening their theological development. Churches are supported by the EFCC's Ministry Director and a team of Ministry Coordinators covering different geographies, alongside the national Women's Ministry Coordinator. The EFCC's Ministry Coordinators provided spiritual support to our ministers and miscellaneous assistance around church governance. Ministers' fraternal meetings and a virtual book group have also successfully been organised. Through the work of the Ministry Director and Committee, the charity has been active in seeking to link suitably qualified applicants for ministry with our churches, a vital element in sustaining ministry in the EFCC's churches for future years.

The Committee work closely with the EFCC Trust Corporation and during 2025 have looked to deepen that relationship with joint meetings that help both bodies to consider spiritual and practical governance issues in a joined up and more effective way.

The charity's financial position is underpinned by the support provided (in the form of a Management Fee) from the EFCC Trust Corporation (Charity no 1127720). The trustees have assessed the appropriateness of the going concern basis and it is their opinion that, if needed, short term funding will be provided by the EFCC Trust Corporation.

During the year under review, the charity remunerated the EFCC's employees and workers conducting the EFCC's ministry around the country and the management and administration of the charity.

FUTURE PLANS

The charity plans to manage its funds ensuring that it continues to assist churches develop effective ministries.

The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered with the Charity Commission under Reference 262802 and its governing instruction adopted on 5th June 1971 and is structured in accordance with the Trust Corporation Memorandum dated 5th January 1993.

Throughout the year the trust was administered by The Evangelical Fellowship of Congregational Churches Trust Corporation Limited. The power of appointment of new Trustees to the Trust lies with the existing trustees. New trustees are appointed with a view to the board of trustees providing the complementary mix of skills necessary to perform the trustees' function. Trustees are encouraged to obtain training so as to increase their skills, such training being funded by the charity.

The Trustees meet approximately four times a year, together with such further ad-hoc meetings as and when required. All key decisions relating to the running and operation of the charity are made by the Charity's Trustees. Day-to-day operational decisions relating to the running of the charity are delegated to the Minister Director, Operations Manager and administration staff.

The responsibility to ensure appropriate management of the charity is vested in the Board of Trustees. To assist the Board in discharging and achieving its responsibilities a General Committee, of which the Chairman and Vice Chairman are trustees, takes responsibility for the pastoral concerns of the member churches, the acceptance of new churches into the membership, support and advice for member churches and the ministers conference.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

262802

Principal address

Latimer Congregational Church
Grovehill Road
Beverley
East Yorkshire
HU17 0JD

Trustees

The EFCC Trust Corporation

Independent Examiner

Luke Taylor, BSc (Hons) FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Solicitors

Pothecary Witham Weld Solicitors
84 Eccleston Square
Pimlico
London
SW1V 1PX

Wrigleys Solicitors LLP,
3 Wellington Place
Leeds
LS1 4AP

The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2025

RESERVES POLICY

Reserves are retained to enable operations to be funded for a period of up to one year, after taking into account anticipated net income for that period. In the short term this charity is relying on EFCC Trust Corporation Limited to make good the deficit enabling the work of the charity to continue.

Approved by order of the board of trustees on 24th March 2026 and signed on its behalf by:



The EFCC Trust Corporation - Trustee

**Independent Examiner's Report to the Trustees of
The EFCC General Purposes Fund**

Independent examiner's report to the trustees of The EFCC General Purposes Fund

I report to the charity trustees on my examination of the accounts of The EFCC General Purposes Fund (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Luke Taylor, BSc (Hons) FCA

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

24th March 2026

The EFCC General Purposes Fund

**Statement of Financial Activities
for the year ended 31st December 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	188,037	195,965
Investment income	3	<u>194</u>	<u>127</u>
Total		<u>188,231</u>	<u>196,092</u>
 EXPENDITURE ON			
Charitable activities	4		
Fellowship between Evangelical Congregational Churches		<u>205,727</u>	<u>195,191</u>
 NET INCOME/(EXPENDITURE)		(17,496)	901
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>80,593</u>	<u>79,692</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>63,097</u></u>	<u><u>80,593</u></u>

The notes form part of these financial statements

The EFCC General Purposes Fund

Balance Sheet 31st December 2025

		2025 Unrestricted funds £	2024 Unrestricted funds £
FIXED ASSETS	Notes		
Tangible assets	9	2,808	3,744
CURRENT ASSETS			
Debtors	10	49,174	62,895
Cash at bank		<u>11,115</u>	<u>13,954</u>
		60,289	76,849
NET CURRENT ASSETS		<u>60,289</u>	<u>76,849</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,097</u>	<u>80,593</u>
NET ASSETS		<u>63,097</u>	<u>80,593</u>
FUNDS	11		
Unrestricted funds		<u>63,097</u>	<u>80,593</u>
TOTAL FUNDS		<u>63,097</u>	<u>80,593</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th March 2026 and were signed on its behalf by:

GNE

The EFCC Trust Corporation - Trustee

The EFCC General Purposes Fund

Notes to the Financial Statements for the year ended 31st December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Expenditure of a capital nature is capitalised when the amount expended per item is over £500.

Depreciation is calculated on a reducing balance basis to write down the cost of all fixed assets over their expected useful lives.

The rates generally applicable are:

Computer equipment 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts from churches	35,927	29,357
Gifts from individuals	1,895	15,393
Grants	8,215	8,215
Fees and expenses allocated to other charities	<u>142,000</u>	<u>143,000</u>
	<u>188,037</u>	<u>195,965</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Fellowship between Evangelical Congregational Churches	<u>8,215</u>	<u>8,215</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>194</u>	<u>127</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Fellowship between Evangelical Congregational Churches	<u>89,930</u>	<u>115,797</u>	<u>205,727</u>

5. SUPPORT COSTS

	Management
	£
Fellowship between Evangelical Congregational Churches	<u>115,797</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

The trustees being the EFCC Trust Corporation Limited cannot receive remuneration from the charity. However during the year, expenses were reimbursed amounting to £2,252 (2024 £1,403) to the trustees of the corporate trustee while completing general fellowship work.

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2025

7. STAFF COSTS

	2025 £	2024 £
Total emoluments paid to employees in the year were as follows:		
Salaries	98,584	93,421
Social Security	14,775	15,311
Pensions	17,205	15,831
	<u>130,564</u>	<u>124,563</u>

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

	2025	2024
Charitable	5	5
Administration	2	2
	<u>7</u>	<u>7</u>

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

8. INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Other fees to examiners		
Independent examination	1,284	1,218
All other services	7,469	7,131
	<u>8,753</u>	<u>8,349</u>

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2025 and 31st December 2025	<u>17,331</u>
DEPRECIATION	
At 1st January 2025	13,587
Charge for year	936
At 31st December 2025	<u>14,523</u>
NET BOOK VALUE	
At 31st December 2025	<u>2,808</u>
At 31st December 2024	<u>3,744</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
EFCC Trust Corporation	31,865	48,522
EFCC Charities Administered	16,069	14,373
Prepayment - Conferences	<u>1,240</u>	<u>-</u>
	<u>49,174</u>	<u>62,895</u>

11. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	80,593	(17,496)	63,097
	<u>80,593</u>	<u>(17,496)</u>	<u>63,097</u>
TOTAL FUNDS	<u>80,593</u>	<u>(17,496)</u>	<u>63,097</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,231	(205,727)	(17,496)
	<u>188,231</u>	<u>(205,727)</u>	<u>(17,496)</u>
TOTAL FUNDS	<u>188,231</u>	<u>(205,727)</u>	<u>(17,496)</u>

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	79,692	901	80,593
	<u>79,692</u>	<u>901</u>	<u>80,593</u>
TOTAL FUNDS	<u>79,692</u>	<u>901</u>	<u>80,593</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,092	(195,191)	901
	<u>196,092</u>	<u>(195,191)</u>	<u>901</u>
TOTAL FUNDS	<u>196,092</u>	<u>(195,191)</u>	<u>901</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2025

12. RELATED PARTY DISCLOSURES

During the year the charity had the following incoming resources from related parties

	2025	2024
	£	£
EFCC Trust Corporation	<u>142,000</u>	<u>143,000</u>

At the year end there were the following balances due from related parties:

	2025	2024
	£	£
EFCC Charities Administered	16,069	14,373
EFCC Trust Corporation	<u>31,866</u>	<u>48,522</u>
	<u>47,934</u>	<u>62,895</u>

The EFCC General Purposes Fund

Detailed Statement of Financial Activities for the year ended 31st December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts from churches	35,927	29,357
Gifts from individuals	1,895	15,393
Grants	8,215	8,215
Fees and expenses allocated to other charities	<u>142,000</u>	<u>143,000</u>
	188,037	195,965
Investment income		
Deposit account interest	<u>194</u>	<u>127</u>
Total incoming resources	188,231	196,092
EXPENDITURE		
Charitable activities		
Pastoral care	69,221	63,626
Publications	4,222	4,549
Conference and meetings	13,195	13,863
Subscription	<u>3,292</u>	<u>3,720</u>
	89,930	85,758
Support costs		
Management		
Administration and finance	96,345	93,356
Other	10,769	9,597
Meetings	<u>8,683</u>	<u>6,480</u>
	115,797	109,433
Total resources expended	<u>205,727</u>	<u>195,191</u>
Net (expenditure)/income	<u>(17,496)</u>	<u>901</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 262802

The EFCC General Purposes Fund

Unaudited Financial Statements

31 December 2024



SD-0217802-1-6

The EFCC General Purposes Fund

Contents of the Financial Statements for the year ended 31st December 2024

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The EFCC General Purposes Fund

Report of the Trustees

for the year ended 31st December 2024

The trustees present their report with the financial statements of the charity for the year ended 31st 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 objectives of the charity are to provide and promote fellowship between Evangelical Congregational Churches. The charity operates partly with paid staff and partly with voluntary staff. It is connected to the following charities:

1127720 The Evangelical Fellowship of Congregational Churches Trust Corporation Limited

273454 Charities administered in connection with the Evangelical Fellowship of Congregational Churches

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued to support and promote the work of The Evangelical Fellowship of Congregational Churches throughout England and Wales and the financial activities are set out on pages five to twelve.

The charity's income is applied to the support and employment of individuals, the resourcing of activities, gifts and donations to third parties and general administrative and property costs. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's continued support of establishments for the advancement of religion.

Conferences were organised around ministry to women and an annual residential Ministers' Prayer Conference. The latter with the aims of providing ministers with fellowship, emotional support and deepening their theological development. Churches are supported by the EFCC's Ministry Director and a team of Ministry Coordinators covering different geographies, alongside the national Women's Ministry Coordinator. The EFCC's Ministry Coordinators provided spiritual support to our ministers and miscellaneous assistance around church governance. Ministers' fraternal meetings and a virtual book group have also successfully been organised. Through the work of the Ministry Director and Committee, the charity has been active in seeking to link suitably qualified applicants for ministry with our churches, a vital element in sustaining ministry in the EFCC's churches for future years.

The Committee work closely with the EFCC Trust Corporation and during 2024 have looked to deepen that relationship with joint meetings that help both bodies to consider spiritual and practical governance issues in a joined up and more effective way.

The charity's financial position is underpinned by the support provided (in the form of a Management Fee) from the EFCC Trust Corporation (Charity no 1127720). The trustees have assessed the appropriateness of the going concern basis and it is their opinion that, if needed, short term funding will be provided by the EFCC Trust Corporation.

During the year under review, the charity remunerated the EFCC's employees and workers conducting the EFCC's ministry around the country and the management and administration of the charity.

FUTURE PLANS

The charity plans to manage its funds ensuring that it continues to assist churches develop effective ministries.

The EFCC General Purposes Fund

Report of the Trustees

for the year ended 31st December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered with the Charity Commission under Reference 262802 and its governing instruction adopted on 5th June, 1971 and is structured in accordance with the Trust Corporation Memorandum dated 5th January, 1993.

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The Trustees meet approximately four times a year, together with such further ad-hoc meetings as and when required. All key decisions relating to the running and operation of the charity are made by the Charity's Trustees. Day to day operational decisions relating to the running of the charity's are delegated to the Minister Director, Office Manager and administration staff.

The responsibility to ensure appropriate management of the charity is vested in the Board of Trustees. To assist the Board in discharging and achieving its responsibilities a General Committee, of which the Chairman and Vice Chairman are trustees, takes responsibility for the pastoral concerns of the member churches, the acceptance of new churches into the membership, support and advice for member churches and the ministers conference.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

262802

Principal address

Latimer Congregational Church
Grovehill Road
Beverley
East Yorkshire
HU17 0JD

Trustees

The EFCC Trust Corporation

Independent Examiner

Luke Taylor, BSc (Hons) FCA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

The EFCC General Purposes Fund

Report of the Trustees

for the year ended 31st December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Pothecary Witham Weld Solicitors
84 Eccleston Square
Pimlico
London
SW1V 1PX

Wrigleys Solicitors LLP,
3 Wellington Place
Leeds
LS1 4AP

RESERVES POLICY

Reserves are retained to enable operations to be funded for a period of up to one year, after taking into account anticipated net income for that period. In the short term this charity is relying on EFCC Trust Corporation Limited to make good the deficit enabling the work of the charity to continue.

Approved by order of the board of trustees on 25th March 2025 and signed on its behalf by:



The EFCC Trust Corporation - Trustee

Independent Examiner's Report to the Trustees of The EFCC General Purposes Fund

Independent examiner's report to the trustees of The EFCC General Purposes Fund

I report to the charity trustees on my examination of the accounts of The EFCC General Purposes Fund (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Luke Taylor, BSc (Hons) FCA

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

25th March 2025

The EFCC General Purposes Fund

Statement of Financial Activities

for the year ended 31st December 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	195,965	224,284
Investment income	3	<u>127</u>	<u>251</u>
Total		<u>196,092</u>	<u>224,535</u>
 EXPENDITURE ON			
Charitable activities	4		
Fellowship between Evangelical Congregational Churches		<u>195,191</u>	<u>184,289</u>
 NET INCOME		901	40,246
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>79,692</u>	<u>39,446</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>80,593</u></u>	<u><u>79,692</u></u>

The notes form part of these financial statements

The EFCC General Purposes Fund

Balance Sheet

31st December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	3,744	4,992
CURRENT ASSETS			
Debtors	11	62,895	47,260
Cash at bank		<u>13,954</u>	<u>27,440</u>
		76,849	74,700
NET CURRENT ASSETS		<u>76,849</u>	<u>74,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,593</u>	<u>79,692</u>
NET ASSETS		<u>80,593</u>	<u>79,692</u>
FUNDS	12		
Unrestricted funds		<u>80,593</u>	<u>79,692</u>
TOTAL FUNDS		<u>80,593</u>	<u>79,692</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th March 2025 and were signed on its behalf by:



The EFCC Trust Corporation - Trustee

The EFCC General Purposes Fund

Notes to the Financial Statements

for the year ended 31st December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Expenditure of a capital nature is capitalised when the amount expended per item is over £500.

Depreciation is calculated on a reducing balance basis to write down the cost of all fixed assets over their expected useful lives.

The rates generally applicable are:

Computer equipment 25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued

for the year ended 31st December 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gifts from churches	29,357	27,088
Gifts from individuals	15,393	43,771
Grants	8,215	16,425
Fees and expenses allocated to other charities	143,000	137,000
	<u>195,965</u>	<u>224,284</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Fellowship between Evangelical Congregational Churches	<u>8,215</u>	<u>16,425</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>127</u>	<u>251</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Fellowship between Evangelical Congregational Churches	<u>85,758</u>	<u>109,433</u>	<u>195,191</u>

5. SUPPORT COSTS

	Management
	£
Fellowship between Evangelical Congregational Churches	<u>109,433</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

The trustees being the EFCC Trust Corporation Limited cannot receive remuneration from the charity. However during the year, expenses were reimbursed amounting to £1,403 (2023 £1,121) to the trustees of the corporate trustee while completing general fellowship work.

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2024

7. STAFF COSTS

	2024 £	2023 £
Total emoluments paid to employees in the year were as follows:		
Salaries	93,421	88,248
Social Security	15,311	15,175
Pensions	15,831	12,012
	<u>124,563</u>	<u>115,435</u>

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

	2024	2023
Charitable	5	3
Administration	<u>2</u>	<u>2</u>
	<u>7</u>	<u>5</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	224,284
Investment income	<u>251</u>
Total	<u>224,535</u>
EXPENDITURE ON	
Charitable activities	
Fellowship between Evangelical Congregational Churches	<u>184,289</u>
NET INCOME	40,246
RECONCILIATION OF FUNDS	
Total funds brought forward	39,446
TOTAL FUNDS CARRIED FORWARD	<u>79,692</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2024

9. INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Other fees to examiners		
Independent examination	955	890
All other services	<u>7,394</u>	<u>6,686</u>
	<u>8,349</u>	<u>7,576</u>

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2024 and 31st December 2024	<u>17,331</u>
DEPRECIATION	
At 1st January 2024	12,339
Charge for year	<u>1,248</u>
At 31st December 2024	<u>13,587</u>
NET BOOK VALUE	
At 31st December 2024	<u>3,744</u>
At 31st December 2023	<u>4,992</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
EFCC Trust Corporation	48,522	27,614
EFCC Charities Administered	14,373	19,171
Prepayment - Conferences	<u>-</u>	<u>475</u>
	<u>62,895</u>	<u>47,260</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued

for the year ended 31st December 2024

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	79,692	901	80,593
TOTAL FUNDS	<u>79,692</u>	<u>901</u>	<u>80,593</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,092	(195,191)	901
TOTAL FUNDS	<u>196,092</u>	<u>(195,191)</u>	<u>901</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	39,446	40,246	79,692
TOTAL FUNDS	<u>39,446</u>	<u>40,246</u>	<u>79,692</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,535	(184,289)	40,246
TOTAL FUNDS	<u>224,535</u>	<u>(184,289)</u>	<u>40,246</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2024

13. RELATED PARTY DISCLOSURES

During the year the charity had the following incoming resources from related parties

	2024 £	2023 £
EFCC Trust Corporation	<u>143,000</u>	<u>137,000</u>

At the year end there were the following balances due from related parties:

	2024 £	2023 £
EFCC Charities Administered	14,373	19,171
EFCC Trust Corporation	<u>48,522</u>	<u>27,614</u>
	<u>62,995</u>	<u>46,785</u>

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

**Smailes Goldie
Copy**

The EFCC General Purposes Fund

Unaudited Financial Statements

31st December 2023



SD-0213518-1-6

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8B

The EFCC General Purposes Fund

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
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The EFCC General Purposes Fund

Report of the Trustees

for the year ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st 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 objectives of the charity are to provide and promote fellowship between Evangelical Congregational Churches. The charity operates partly with paid staff and partly with voluntary staff. It is connected to the following charities:

1127720 The Evangelical Fellowship of Congregational Churches Trust Corporation Limited

273454 Charities administered in connection with the Evangelical Fellowship of Congregational Churches

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued to support and promote the work of The Evangelical Fellowship of Congregational Churches throughout England and Wales and the financial activities are set out on pages four to ten.

The charity's income is applied to the support and employment of individuals, the resourcing of activities, gifts and donations to third parties and general administrative and property costs. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's continued support of establishments for the advancement of religion.

Conferences were organised around ministry to women and an annual residential Ministers' Prayer Conference. The latter with the aims of providing ministers with fellowship, emotional support and deepening their theological development. Churches are supported by the EFCC's Ministry Director and a team of Ministry Coordinators covering different geographies, alongside the national Women's Ministry Coordinator. During the year, an additional Ministry Coordinator covering South Wales and South-West England was recruited. The EFCC's Ministry Coordinators provided spiritual support to our ministers and miscellaneous assistance around church governance. Ministers' fraternal meetings and a virtual book group have also successfully been organised. Through the work of the Ministry Director and Committee, the charity has been active in seeking to link suitably qualified applicants for ministry with our churches, a vital element in sustaining ministry in the EFCC's churches for future years.

The Committee work closely with the EFCC Trust Corporation and during 2023 have looked to deepen that relationship with joint meetings that help both bodies to consider spiritual and practical governance issues in a joined up and more effective way.

The charity's financial position is underpinned by the support provided (in the form of a Management Fee) from the EFCC Trust Corporation (Charity no 1127720). The trustees have assessed the appropriateness of the going concern basis and it is their opinion that, if needed, short term funding will be provided by the EFCC Trust Corporation.

During the year under review, the charity remunerated the EFCC's employees and workers conducting the EFCC's ministry around the country and the management and administration of the charity.

FUTURE PLANS

The charity plans to manage its funds ensuring that it continues to assist churches develop effective ministries.

The EFCC General Purposes Fund

Report of the Trustees

for the year ended 31st December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

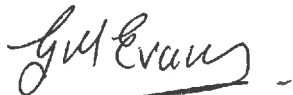
Wrigleys Solicitors LLP,
3 Wellington Pl
Leeds
LS1 4AP

Pothecary Witham Weld Solicitors
84 Eccleston Square
Pimlico
London
SW1V 1PX

RESERVES POLICY

Reserves are retained to enable operations to be funded for a period of up to one year, after taking into account anticipated net income for that period. In the short term this charity is relying on EFCC Trust Corporation Limited to make good the deficit enabling the work of the charity to continue.

Approved by order of the board of trustees on 26 March 2024 and signed on its behalf by:



.....
The EFCC Trust Corporation - Trustee

The EFCC General Purposes Fund

Report of the Trustees

for the year ended 31st December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered with the Charity Commission under Reference 262802 and its governing instruction adopted on 5th June, 1971 and is structured in accordance with the Trust Corporation Memorandum dated 5th January, 1993.

Throughout the year the trust was administered by The Evangelical Fellowship of Congregational Churches Trust Corporation Limited. The power of appointment of new Trustees to the Trust lies with the existing trustees. New trustees are appointed with a view to the board of trustees providing the complementary mix of skills necessary to perform the trustees' function. Trustees are encouraged to obtain training so as to increase their skills, such training being funded by the charity.

The Trustees meet approximately four times a year, together with such further ad-hoc meetings as and when required. All key decisions relating to the running and operation of the charity are made by the Charity's Trustees. Day to day operational decisions relating to the running of the charity's are delegated to the Minister Director, Office Manager and administration staff.

The responsibility to ensure appropriate management of the charity is vested in the Board of Trustees. To assist the Board in discharging and achieving its responsibilities a General Committee, of which the Chairman and Vice Chairman are trustees, takes responsibility for the pastoral concerns of the member churches, the acceptance of new churches into the membership, support and advice for member churches and the ministers conference.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

262802

Principal address

Latimer Congregational Church
Grovehill Road
Beverley
East Yorkshire
HU17 0JD

Trustees

The EFCC Trust Corporation

Independent Examiner

L D Taylor, BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Independent Examiner's Report to the Trustees of The EFCC General Purposes Fund

Independent examiner's report to the trustees of The EFCC General Purposes Fund

I report to the charity trustees on my examination of the accounts of The EFCC General Purposes Fund (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

L D Taylor, BSc (Hons) ACA

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 26 March 2024

The EFCC General Purposes Fund

Statement of Financial Activities

for the year ended 31st December 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	224,284	173,519
Investment income	3	<u>251</u>	<u>18</u>
Total		<u>224,535</u>	<u>173,537</u>
 EXPENDITURE ON			
Charitable activities	4		
Fellowship between Evangelical Congregational Churches		<u>184,289</u>	<u>167,514</u>
 NET INCOME		40,246	6,023
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>39,446</u>	<u>33,423</u>
 TOTAL FUNDS CARRIED FORWARD		<u>79,692</u>	<u>39,446</u>

The notes form part of these financial statements

The EFCC General Purposes Fund

Balance Sheet

31st December 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	4,992	5,696
CURRENT ASSETS			
Debtors	11	47,260	23,096
Cash at bank		<u>27,440</u>	<u>10,654</u>
		74,700	33,750
NET CURRENT ASSETS		<u>74,700</u>	<u>33,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		79,692	39,446
NET ASSETS		<u>79,692</u>	<u>39,446</u>
FUNDS	12		
Unrestricted funds		<u>79,692</u>	<u>39,446</u>
TOTAL FUNDS		<u>79,692</u>	<u>39,446</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 March 2024 and were signed on its behalf by:



The EFCC Trust Corporation - Trustee

The EFCC General Purposes Fund

Notes to the Financial Statements

for the year ended 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Expenditure of a capital nature is capitalised when the amount expended per item is over £500.

Depreciation is calculated on a reducing balance basis to write down the cost of all fixed assets over their expected useful lives.

The rates generally applicable are:

Computer equipment 25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2023

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations and gifts	70,859	38,905
Grants	16,425	15,614
Fees and expenses allocated to other charities	<u>137,000</u>	<u>119,000</u>
	<u>224,284</u>	<u>173,519</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
Fellowship between Evangelical Congregational Churches	<u>16,425</u>	<u>15,614</u>

3. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>251</u>	<u>18</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Fellowship between Evangelical Congregational Churches	<u>77,190</u>	<u>107,099</u>	<u>184,289</u>

5. SUPPORT COSTS

	Management £
Fellowship between Evangelical Congregational Churches	<u>107,099</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

The trustees being the EFCC Trust Corporation Limited cannot receive remuneration from the charity. However during the year, expenses were reimbursed amounting to £1,121 (2022 £3,798) to the trustees of the corporate trustee while completing general fellowship work.

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2023

7. STAFF COSTS

	2023 £	2022 £
Total emoluments paid to employees in the year were as follows:		
Salaries	88,248	82,006
Social Security	15,175	11,122
Pensions	<u>12,012</u>	<u>10,096</u>
	<u>115,435</u>	<u>103,224</u>

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

	2023	2022
Charitable	<u>3</u>	<u>3</u>
Administration	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	173,519
Investment income	<u>18</u>
Total	<u>173,537</u>
EXPENDITURE ON	
Charitable activities	
Fellowship between Evangelical Congregational Churches	<u>167,514</u>
NET INCOME	6,023
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>33,423</u>
TOTAL FUNDS CARRIED FORWARD	<u>39,446</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2023

9. INDEPENDENT EXAMINER'S REMUNERATION

	2023 £	2022 £
Other fees to examiners		
Independent examination	890	828
All other services	<u>6,686</u>	<u>5,419</u>
	<u>7,576</u>	<u>6,247</u>

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2023	16,611
Additions	<u>720</u>
At 31st December 2023	<u>17,331</u>
DEPRECIATION	
At 1st January 2023	10,915
Charge for year	<u>1,424</u>
At 31st December 2023	<u>12,339</u>
NET BOOK VALUE	
At 31st December 2023	<u>4,992</u>
At 31st December 2022	<u>5,696</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
EFCC Trust Corporation	27,614	14,267
EFCC Charities Administered	19,171	8,056
Prepayment - Conferences	<u>475</u>	<u>773</u>
	<u>47,260</u>	<u>23,096</u>

12. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	39,446	40,246	79,692
TOTAL FUNDS	<u>39,446</u>	<u>40,246</u>	<u>79,692</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,535	(184,289)	40,246
TOTAL FUNDS	<u>224,535</u>	<u>(184,289)</u>	<u>40,246</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	33,423	6,023	39,446
TOTAL FUNDS	<u>33,423</u>	<u>6,023</u>	<u>39,446</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,537	(167,514)	6,023
TOTAL FUNDS	<u>173,537</u>	<u>(167,514)</u>	<u>6,023</u>

13. RELATED PARTY DISCLOSURES

During the year the charity had the following incoming resources from related parties

	2023 £	2022 £
EFCC Trust Corporation	<u>137,000</u>	<u>119,000</u>

At the year end there were the following balances due from related parties:

	2023 £	2022 £
EFCC Charities Administered	19,171	8,056
EFCC Trust Corporation	<u>27,614</u>	<u>14,267</u>
	<u>46,785</u>	<u>22,323</u>

Accounts

REGISTERED CHARITY NUMBER: 262802

The EFCC General Purposes Fund

Unaudited Financial Statements

31st December 2022



SD-0209429-1-6

The EFCC General Purposes Fund

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The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st 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 objectives of the charity are to provide and promote fellowship between Evangelical Congregational Churches. The charity operates partly with paid staff and partly with voluntary staff. It is connected to the following charities:

1127720 The Evangelical Fellowship of Congregational Churches Trust Corporation Limited

273454 Charities administered in connection with the Evangelical Fellowship of Congregational Churches

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued to support and promote the work of The Evangelical Fellowship of Congregational Churches throughout England and Wales and the financial activities are set out on pages four to ten.

The charity's income is applied to the support and employment of individuals, the resourcing of activities, gifts and donations to third parties and general administrative and property costs. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's continued support of establishments for the advancement of religion.

During 2022, the Charity increased its support to churches within the EFCC with the creation of new Ministry Coordinator role specifically to support ministry to women. Conferences were organised around ministry to women and an annual residential Ministers' Prayer Conference. The latter with the aims of providing ministers with fellowship, emotional support and deepening their theological development. Churches are supported by the EFCC's Ministry Director and a team of Ministry Coordinators covering different geographies, alongside the national new women's ministry specific role. The EFCC's Ministry Coordinators provided spiritual support to our ministers and miscellaneous assistance around church governance. Ministers' fraternal meetings and a virtual book group have also successfully been organised. Through the work of the Ministry Director and Committee, the charity has been active in seeking to link suitably qualified applicants for ministry with our churches, a vital element in sustaining ministry in the EFCC's churches for future years.

The Committee work closely with the EFCC Trust Corporation and during 2022 have looked to deepen that relationship with Joint Meetings that help both bodies to consider spiritual and practical governance issues in a joined up and more effective way.

The charity's financial position is underpinned by the support provided (in the form of a Management Fee) from the EFCC Trust Corporation (Charity no 1127720). The trustees have assessed the appropriateness of the going concern basis and it is their opinion that, if needed, short term funding will be provided by the EFCC Trust Corporation.

During the year under review, the charity remunerated the EFCC's employees and workers conducting the EFCC's ministry around the country and the management and administration of the charity.

FUTURE PLANS

The charity plans to manage its funds ensuring that it continues to assist churches develop effective ministries.

The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered with the Charity Commission under Reference 262802 and its governing instruction adopted on 5th June, 1971 and is structured in accordance with the Trust Corporation Memorandum dated 5th January, 1993.

Throughout the year the trust was administered by The Evangelical Fellowship of Congregational Churches Trust Corporation Limited. The power of appointment of new Trustees to the Trust lies with the existing trustees. New trustees are appointed with a view to the board of trustees providing the complementary mix of skills necessary to perform the trustees' function. Trustees are encouraged to obtain training so as to increase their skills, such training being funded by the charity.

The Trustees meet approximately four times a year, together with such further ad-hoc meetings as and when required. All key decisions relating to the running and operation of the charity are made by the Charity's Trustees. Day to day operational decisions relating to the running of the charity's are delegated to the Minister Director, Office Manager and administration staff.

The responsibility to ensure appropriate management of the charity is vested in the Board of Trustees. To assist the Board in discharging and achieving its responsibilities a General Committee, of which the Chairman and Vice Chairman are trustees, takes responsibility for the pastoral concerns of the member churches, the acceptance of new churches into the membership, support and advice for member churches and the ministers conference.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

262802

Principal address

Latimer Congregational Church
Grovehill Road
Beverley
East Yorkshire
HU17 0JD

Trustees

The EFCC Trust Corporation

Independent Examiner

L D Taylor, BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Solicitors

Wrigleys Solicitors LLP,
19 Cookridge Street,
Leeds.
LS2 3AG

RESERVES POLICY

Reserves are retained to enable operations to be funded for a period of up to one year, after taking into account anticipated net income for that period. In the short term this charity is relying on EFCC Trust Corporation Limited to make good the deficit enabling the work of the charity to continue.

The EFCC General Purposes Fund

**Report of the Trustees
for the year ended 31st December 2022**

Approved by order of the board of trustees on 28th March 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G. M. Evans', with a stylized flourish at the end.

G Evans for and on behalf of The EFCC Trust Corporation Limited

**Independent Examiner's Report to the Trustees of
The EFCC General Purposes Fund**

Independent examiner's report to the trustees of The EFCC General Purposes Fund

I report to the charity trustees on my examination of the accounts of The EFCC General Purposes Fund (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



L D Taylor, BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

28th March 2023

The EFCC General Purposes Fund

**Statement of Financial Activities
for the year ended 31st December 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	173,519	141,515
Investment income	3	18	-
Total		<u>173,537</u>	<u>141,515</u>
EXPENDITURE ON			
Charitable activities	4		
Fellowship between Evangelical Congregational Churches		<u>167,514</u>	<u>142,654</u>
NET INCOME/(EXPENDITURE)		6,023	(1,139)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>33,423</u>	<u>34,562</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>39,446</u></u>	<u><u>33,423</u></u>

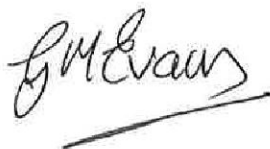
The notes form part of these financial statements

The EFCC General Purposes Fund

**Balance Sheet
31st December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	5,696	2,315
CURRENT ASSETS			
Debtors	10	23,096	23,205
Cash at bank		10,654	<u>7,903</u>
		33,750	31,108
NET CURRENT ASSETS		33,750	<u>31,108</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		39,446	33,423
NET ASSETS		39,446	<u>33,423</u>
FUNDS	11		
Unrestricted funds		39,446	<u>33,423</u>
TOTAL FUNDS		39,446	<u>33,423</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th March 2023 and were signed on its behalf by:



G Evans for and on behalf of The EFCC Trust Corporation Limited

The EFCC General Purposes Fund

Notes to the Financial Statements for the year ended 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Expenditure of a capital nature is capitalised when the amount expended per item is over £500.

Depreciation is calculated on a reducing balance basis to write down the cost of all fixed assets over their expected useful lives.

The rates generally applicable are:

Computer equipment 25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2022

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations and gifts	38,905	26,815
Grants	15,614	14,700
Fees and expenses allocated to other charities	<u>119,000</u>	<u>100,000</u>
	<u>173,519</u>	<u>141,515</u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
Fellowship between Evangelical Congregational Churches	<u>15,614</u>	<u>14,700</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	<u>18</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Fellowship between Evangelical Congregational Churches	<u>73,141</u>	<u>94,373</u>	<u>167,514</u>

5. SUPPORT COSTS

	Manageme £
Fellowship between Evangelical Congregational Churches	<u>94,373</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

The trustees being the EFCC Trust Corporation Limited cannot receive remuneration from the charity. However during the year, expenses were reimbursed amounting to £3,798 (2021 £672) to the trustees of the corporate trustee while completing general fellowship work.

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2022

7. STAFF COSTS

	2022 £	2021 £
Total emoluments paid to employees in the year were as follows:		
Salaries and national insurance	93,128	89,898
Pensions	10,096	9,355
	<u>103,224</u>	<u>99,253</u>

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

	2022	2021
Charitable	3	3
Administration	2	2
	<u>5</u>	<u>5</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>141,515</u>
EXPENDITURE ON	
Charitable activities	
Fellowship between Evangelical Congregational Churches	<u>142,654</u>
NET INCOME/(EXPENDITURE)	(1,139)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>34,562</u>
TOTAL FUNDS CARRIED FORWARD	<u>33,423</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2022

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2022	17,211
Additions	6,120
Disposals	<u>(6,720)</u>
At 31st December 2022	<u>16,611</u>
DEPRECIATION	
At 1st January 2022	14,896
Charge for year	1,111
Eliminated on disposal	<u>(5,092)</u>
At 31st December 2022	<u>10,915</u>
NET BOOK VALUE	
At 31st December 2022	<u>5,696</u>
At 31st December 2021	<u>2,315</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
EFCC Trust Corporation	14,267	14,267
EFCC Charities Administered	8,056	8,938
Prepayment - Conferences	<u>773</u>	<u>-</u>
	<u>23,096</u>	<u>23,205</u>

11. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	33,423	6,023	39,446
TOTAL FUNDS	<u>33,423</u>	<u>6,023</u>	<u>39,446</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,537	(167,514)	6,023
TOTAL FUNDS	<u>173,537</u>	<u>(167,514)</u>	<u>6,023</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	34,562	(1,139)	33,423
TOTAL FUNDS	<u>34,562</u>	<u>(1,139)</u>	<u>33,423</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,515	(142,654)	(1,139)
TOTAL FUNDS	<u>141,515</u>	<u>(142,654)</u>	<u>(1,139)</u>

12. RELATED PARTY DISCLOSURES

During the year the charity had the following incoming resources from related parties

	2022 £	2021 £
EFCC Trust Corporation	<u>119,000</u>	<u>100,000</u>

At the year end there were the following balances due from related parties:

	2022 £	2021 £
EFCC Charities Administered	8,056	8,938
EFCC Trust Corporation	<u>14,267</u>	<u>14,267</u>
	<u>22,323</u>	<u>23,205</u>

The EFCC General Purposes Fund

Detailed Statement of Financial Activities for the year ended 31st December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	38,905	26,815
Grants	15,614	14,700
Fees and expenses allocated to other charities	<u>119,000</u>	<u>100,000</u>
	173,519	141,515
Investment income		
Deposit account interest	<u>18</u>	<u>-</u>
Total incoming resources	173,537	141,515
EXPENDITURE		
Charitable activities		
Pastoral care	54,115	48,473
Publications	7,494	5,951
Conference and meetings	7,812	6,477
Subscription	<u>3,720</u>	<u>3,720</u>
	73,141	64,621
Support costs		
Management		
Administration and finance	71,013	65,671
Other	11,244	9,039
Meetings	<u>12,116</u>	<u>3,323</u>
	94,373	78,033
Total resources expended	<u>167,514</u>	<u>142,654</u>
Net income/(expenditure)	<u>6,023</u>	<u>(1,139)</u>

This page does not form part of the statutory financial statements

Accounts



Smailes Goldie Group
CREATING ADVANTAGE

REGISTERED CHARITY NUMBER: 262802

The Evangelical Fellowship of Congregational Churches General Purposes Fund

Financial Statements

31st December 2021

The EFCC General Purposes Fund

Contents of the Financial Statements for the year ended 31st December 2021

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st 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 objectives of the charity are to provide and promote fellowship between Evangelical Congregational Churches. The charity operates partly with paid staff and partly with voluntary staff. It is connected to the following charities:

1127720 The Evangelical Fellowship of Congregational Churches Trust Corporation Limited

273454 Charities administered in connection with the Evangelical Fellowship of Congregational Churches

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued to support and promote the work of The Evangelical Fellowship of Congregational Churches throughout England and Wales and the financial activities are set out on pages four to ten. The charity's income is applied to the support and employment of individuals, the resourcing of activities, gifts and donations to third parties and general administrative and property costs. The Trustees have considered the Commission's guidance on public benefit and are of the opinion that this is fulfilled by the charity's continued support of establishments for the advancement of religion.

The charity's financial position is underpinned by the support provided (in the form of a Management Fee) from the EFCC Trust Corporation (Charity no 1127720). The trustees have assessed the appropriateness of the going concern basis and it is their opinion that, if needed, short term funding will be provided by the EFCC Trust Corporation.

During the year under review, the charity remunerated the general secretary and met other costs associated with the general secretary and other trustees conducting their ministry around the country.

The Ministers' Conference was again organised and was a great success as were the various regional conferences covering the whole of the country.

FUTURE PLANS

The charity plans to manage its funds ensuring that it continues to assist churches develop effective ministries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered with the Charity Commission under Reference 262802 and its governing instruction adopted on 5th June, 1971 and is structured in accordance with the Trust Corporation Memorandum dated 5th January, 1993.

Throughout the year the trust was administered by The Evangelical Fellowship of Congregational Churches Trust Corporation Limited. The power of appointment of new Trustees to the Trust lies with the existing trustees. New trustees are appointed with a view to the board of trustees providing the complementary mix of skills necessary to perform the trustees' function. Trustees are encouraged to obtain training so as to increase their skills, such training being funded by the charity.

The Trustees meet approximately four times a year, together with such further ad-hoc meetings as and when required. All key decisions relating to the running and operation of the charity are made by the Charity Trustees. Day to day operational decisions relating to the running of the charity's are delegated to the Minister director, office manager and administration staff.

The EFCC General Purposes Fund

Report of the Trustees for the year ended 31st December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued Governing document

The responsibility to ensure appropriate management of the charity is vested in the Board of Trustees. To assist the Board in discharging and achieving its responsibilities a General Committee, of which the Chairman and Vice Chairman are trustees, takes responsibility for the pastoral concerns of the member churches, the acceptance of new churches into the membership, support and advice for member churches and the ministers conference.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
262802

Principal address
Latimer Congregational Church
Grovehill Road
Beverley
East Yorkshire
HU17 0JD

Trustees
The EFCC Trust Corporation

Independent Examiner
L D Taylor, BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Solicitors
Wrigleys Solicitors LLP,
19 Cookridge Street,
Leeds.
LS2 3AG

RESERVES POLICY

Reserves are retained to enable operations to be funded for a period of up to one year, after taking into account anticipated net income for that period. In the short term this charity is relying on EFCC Trust Corporation Limited to make good the deficit enabling the work of the charity to continue.

Approved by order of the board of trustees on 5th April 2022 and signed on its behalf by:

.....
The EFCC Trust Corporation - Trustee

**Independent Examiner's Report to the Trustees of
The EFCC General Purposes Fund**

Independent examiner's report to the trustees of The EFCC General Purposes Fund

I report to the charity trustees on my examination of the accounts of The EFCC General Purposes Fund (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

L D Taylor, BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 5th April 2022

The EFCC General Purposes Fund

Statement of Financial Activities for the year ended 31st December 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	141,515	141,220
Investment income	3	<u>-</u>	<u>1</u>
Total		141,515	141,221
 EXPENDITURE ON			
Charitable activities	4		
Charitable		142,654	140,834
Total		142,654	140,834
 NET (EXPENDITURE)/INCOME		(1,139)	387
 RECONCILIATION OF FUNDS			
Total funds brought forward		34,562	34,175
 TOTAL FUNDS CARRIED FORWARD		<u>33,423</u>	<u>34,562</u>

The notes form part of these financial statements

The EFCC General Purposes Fund

Balance Sheet 31st December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	9	2,315	3,087
CURRENT ASSETS			
Prepayments and accrued income (Debtors)		23,205	30,277
Cash at bank		<u>7,903</u>	<u>4,772</u>
		31,108	35,049
CREDITORS			
Amounts falling due within one year	10	-	(3,574)
NET CURRENT ASSETS		<u>31,108</u>	<u>31,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,423</u>	<u>34,562</u>
NET ASSETS		<u>33,423</u>	<u>34,562</u>
FUNDS	11		
Unrestricted funds		<u>33,423</u>	<u>34,562</u>
TOTAL FUNDS		<u>33,423</u>	<u>34,562</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th April 2022 and were signed on its behalf by:

.....
The EFCC Trust Corporation - Trustee

The notes form part of these financial statements

The EFCC General Purposes Fund

Notes to the Financial Statements for the year ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Expenditure of a capital nature is capitalised when the amount expended per item is over £500.

Depreciation is calculated on a reducing balance basis to write down the cost of all fixed assets over their expected useful lives.

The rates generally applicable are:

Computer equipment 25%

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2021

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations and gifts	26,815	38,020
Grants	14,700	14,700
Fees and expenses allocated to other charities	<u>100,000</u>	<u>88,500</u>
	<u>141,515</u>	<u>141,220</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Charitable	<u>14,700</u>	<u>14,700</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>-</u>	<u>1</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable	<u>61,467</u>	<u>81,187</u>	<u>142,654</u>

5. SUPPORT COSTS

	Management £
Other resources expended	66,751
Charitable	<u>14,436</u>
	<u>81,187</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2021

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The trustees being the EFCC Trust Corporation Limited cannot receive remuneration from the charity. However during the year, expenses were reimbursed amounting to £672 (2020 £2,101) to the trustees while completing general fellowship work.

7. STAFF COSTS

	2021 £	2020 £
Total emoluments paid to employees in the year were as follows:		
Salaries and national insurance	89,898	90,717
Pensions	<u>9,355</u>	<u>9,941</u>
	<u>99,253</u>	<u>100,658</u>

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

	2021	2020
Charitable	3	3
Administration	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</u>

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

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	141,220
Investment income	<u>1</u>
Total	141,221
EXPENDITURE ON	
Charitable activities	
Charitable	<u>140,834</u>
NET INCOME	387
RECONCILIATION OF FUNDS	
Total funds brought forward	34,175
TOTAL FUNDS CARRIED FORWARD	<u><u>34,562</u></u>

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2021 and 31st December 2021	<u>17,211</u>
DEPRECIATION	
At 1st January 2021	14,124
Charge for year	<u>772</u>
At 31st December 2021	<u>14,896</u>
NET BOOK VALUE	
At 31st December 2021	<u><u>2,315</u></u>
At 31st December 2020	<u><u>3,087</u></u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
The Evangelical Fellowship of Congregational Churches Trust Corporation Limited	14,267	27,767
Churches Administered in connection with The Evangelical Fellowship of Congregational Churches	8,938	2,510
	<u>23,205</u>	<u>30,277</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Sundry creditor	-	1,739
Conferences	-	1,835
	<u>-</u>	<u>3,574</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	34,562	(1,139)	33,423
	<u>34,562</u>	<u>(1,139)</u>	<u>33,423</u>
TOTAL FUNDS	<u>34,562</u>	<u>(1,139)</u>	<u>33,423</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,515	(142,654)	(1,139)
	<u>141,515</u>	<u>(142,654)</u>	<u>(1,139)</u>
TOTAL FUNDS	<u>141,515</u>	<u>(142,654)</u>	<u>(1,139)</u>

The EFCC General Purposes Fund

Notes to the Financial Statements - continued for the year ended 31st December 2021

11. MOVEMENT IN FUNDS continued...

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	34,175	387	34,562
TOTAL FUNDS	<u>34,175</u>	<u>387</u>	<u>34,562</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,221	(140,834)	387
TOTAL FUNDS	<u>141,221</u>	<u>(140,834)</u>	<u>387</u>

12. RELATED PARTY DISCLOSURES

During the year the charity had the following incoming resources from related parties

	2021 £	2020 £
EFCC Trust Corporation	<u>100,000</u>	<u>85,000</u>

At the year end there were the following balances due from related parties:

	2021 £	2020 £
The Evangelical Fellowship of Congregational Churches Charities Administered	8,938	2,510
EFCC Trust Corporation	14,267	27,767
	<u>23,205</u>	<u>14,267</u>

The EFCC General Purposes Fund

Detailed Statement of Financial Activities for the year ended 31st December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	26,815	38,020
Grants	14,700	14,700
Fees and expenses allocated to other charities	<u>100,000</u>	<u>88,500</u>
	141,515	141,220
Investment income		
Deposit account interest	<u>-</u>	<u>1</u>
Total incoming resources	141,515	141,221
EXPENDITURE		
Charitable activities		
Pastoral care	48,473	44,815
Publications	5,951	5,280
Conference and meetings	3,323	3,838
Subscription	<u>3,720</u>	<u>3,720</u>
	61,467	57,653
Support costs		
Management		
Administration and finance	65,671	74,716
Other	9,039	7,767
Meetings	<u>6,477</u>	<u>698</u>
	81,187	83,181
Total resources expended	<u>142,654</u>	<u>140,834</u>
Net (expenditure)/income	<u>(1,139)</u>	<u>387</u>

This page does not form part of the statutory financial statements