

COUNTIES

England & Wales · Charity number 264278

Details

Other names	C E W TRUSTEES LIMITED, COUNTIES (FORMERLY COUNTIES EVANGELISTIC WORK), COUNTIES
Status	Registered
Legal form	Charitable company
Company number	01041761
Registered	1972-08-09
Register	View on the Charity Commission register

Contact

Address	Counties 30 Haynes Road Westbury BA13 3HD
Phone	01373823013
Email	office@countiesuk.org
Website	www.countiesuk.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH BY SUCH MEANS BEING CHARITABLE AS THE TRUST MAY DETERMINE.

Activities: COUNTIES seeks to communicate the Christian faith in a culturally relevant way, across England and Wales, and encourage churches in mission through Evangelists, Exhibitions & other resources. It actively supports self-employed Evangelists, who are involved in a wide range of initiatives including local churches, schools, universities, prisons, markets, agricultural shows and door-to-door contacts.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£903,429	£1,105,919	£932,528	9
2023-09-30	£1,403,818	£942,695	£1,092,980	9
2022-09-30	£713,025	£837,732	£618,382	7
2021-09-30	£919,808	£856,012	£802,015	7
2020-09-30	£835,115	£908,184	£667,799	7

Trustees

Name	Role	Appointed
Dr Rachel Jordan Wolf		2025-06-26
Dr Stephen McQuoid		2013-03-14
JAMES ANDREW FIELDER		2024-04-20
James Davies		2017-10-05
PETER SINGLETON		2022-03-24
RICHARD CANHAM		
SIMON BENNETT		

COUNTIES

England & Wales - Charity number 264278

Accounts



COUNTIES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Charity registration number: 264278

Company registration number: 01041761

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REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2024



The trustees, who are also Directors for the purposes of the Companies Act, submit their Annual Report and the financial statements for the year ended 30 September 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102 2019) Accounting and Reporting by Charities in preparing the annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 17 and 18 and comply with the charity's governing documentation and applicable law.

a) Constitution & Objects

The charity is a charitable company, Counties number 01041761, and until May 2024 was registered as Counties (formerly Counties Evangelistic Work). The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and Articles of Association. The object of the charity, as outlined in the Memorandum and Articles of Association are "to advance the Christian Faith by such means being charitable as the charity may determine".

b) Future vision & strategy

We are excited about the future direction of the work of Counties. Historically Counties has used three words to define its strategy. They were:

- Evangelists
- Training
- Resources

These elements will still exist in the future of the work, but will be reshaped so as to create easier accessibility and greater benefit to local churches. The future vision is shaped by our new mission statement 'Making Jesus known: inspiring and equipping local churches', and is more fully expressed as 'building broader and deeper connections with churches to inspire, equip and engage in evangelizing and disciple-making, leading to healthy church growth and church planting'.

The key words, **inspire, equip, engage** are key to our approach, as we believe that 'the Gospel is *still* the power of God to save everyone who believes' (Romans 1:16), and therefore our strategy is built on this conviction and expressed and pursued through these simple three words.

Through a growing investment in communications, we will **inspire** both Christians and local churches with stories and testimonies of God at work. This will happen through traditional approaches such as *Ignite* magazine and Praise and Prayer updates, through our new email *Connect Newsletter*, aimed at Church leaders, and to a new audience through extended use of social media with new video content.

With inspiration, we will create simple programmes that will **equip** believers and Church leaders, enabling them to better pursue and fulfil the Great Commission, namely to make disciples:

Jesus came and told his disciples, "I have been given all authority in heaven and on earth. Therefore, go and make disciples of all the nations, baptizing them in the name of the Father and the Son and the Holy Spirit. Teach these new disciples to obey all the commands I have given you. And be sure of this: I am with you always, even to the end of the age." Matthew 28: 18-20

The first of these programmes, The Connect Evangelist Training Programme (CETP), is launching in 2025, with a stated goal of training 125 church based evangelists over the next three years (2025-2027).

In order to sustain and grow this vision, we will be adding additional support for local churches, encouraging them to **engage** together in regions, and with Counties and others more widely, in order to strengthen and deepen the impact of this vision – so that local churches will grow through making new disciples, be revitalized through support structures and tools, and be motivated and trained to plant new churches.

You can see that the key elements of evangelists, training and resources are still fundamental to the work, but are now being clearly shaped by our vision, for the benefit of the Church.

c) Review of Developments during the year

i. Launching Counties Connect

With the adoption of the new mission statement in 2022, 'Making Jesus known: inspiring and equipping local churches', Counties signaled its intent and belief that in order to fulfil its mission, this must be pursued through deeper relationships and partnerships with local churches across the UK. The key development in the year has been the launch of Counties Connect, in September 2024, a Network for local churches committed to the pursuit of fulfilling the Great Commission in their region. Counties heart for evangelism remains at the centre of this network, with the engagement of evangelists continuing to be pivotal to the work. Counties Connect will exist to support local churches in prioritizing and implementing strategies that deliver on the Great Commission to make disciples, and as a result, see growth in the maturity and numbers of their congregations. Local Churches can engage at three levels as part of Connect: 1. Inspire, 2. Equip, 3. Engage.

- 1. Inspire** – Inspired churches are those who receive Counties publications including Ignite magazine, monthly Enews, and the Connect Leaders email. We seek to be a source of inspiring local churches by telling stories of God at work across the UK. Over 700 local churches are regularly inspired through relationship with Counties.
- 2. Equip** – Equipped churches are those who are utilising Counties resources. These include current resources, such as the Life exhibition and Neighbourhood Chaplains, as well as those signing up for the new Connect training programmes. Over 200 local churches have been equipped in this way over the last five years.
- 3. Engage** – Engaged churches are those committed to working with Counties and our partners GLO GB, Church Growth Trust and others, to increase fruitful discipleship within their regions. Local churches form Regional Connect Teams, setting strategy goals for revitalization and church planting within their region. Three teams exist in early form, based in London (The London Hub), Devon, and Gloucester/Hereford.

Through Connect, Counties will increase its offer and impact in the provision of training for local churches and the provision of resources to enable them to pursue this goal. We will provide training at three key levels to support local church engagement and growth through the work of the Gospel:

- i. Training for Church Leadership teams helping them to keep a focus on mission and making disciples.
- ii. Training for evangelists, enabling local churches to raise and train church-based evangelists.
- iii. Training for congregations, enabling many more people to become effective in being a witness for Christ and a disciple maker.

The Connect Evangelists Training programme (ii. above), has 38 people signed up to begin this exciting programme in January 2025, and filming and production of materials is ongoing. Development of The Great Commission Team Process (i. above) will begin in 2025 in partnership with GLO GB and local church leaders.

The following summarises other main developments during 2023/24. These are listed across the pages of this report. Key developments include:

- 50 leaders attending online information events about Counties Connect.
- Appointment of three new evangelists during the year, in Derby/Leics., Herefordshire and Cardiff.
- Around 100 people attending taster sessions for the new Connect Evangelists Training Programme.
- Celebration of Counties 125th Anniversary. Events were held across England and Wales, with around 1,000 people attending special events, including 500 over two days in a barn in Newent, Gloucestershire.
- Appointment of a new Regional Connector for the West Midlands, bringing to six the number of Connectors.
- Production and broadcasting of 13 podcast episodes based on our recent book in partnership with TWR Christian Radio, broadcast in autumn 2024.
- Appointment of a new chair of Trustees, with our previous chair remaining as deputy chair.

ii. Evangelists

Much of Counties' support goes toward the amazing work of Counties Evangelists who continue to be at the forefront of the work. The financial grants they receive varies, depending on circumstances. The total number

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of self-employed evangelists financially supported with a standard-grant or partial-grant at the year-end was 46, including seniors and widows. This has slightly increased in the last 10 years. These figures do not include spouses, many of whom are also very active in the work. In recent months, four new evangelists joined Counties, and during the year one evangelist left Counties. Not all Counties evangelists receive regular financial grants from Counties General Fund, some evangelists link with Counties to benefit from the fellowship, training and conferences. In addition, we give thanks for the many years of commitment and service for the Counties seniors, and widows of evangelists who have passed away.

The evangelists, in seeking to fulfill the charity's objects, are involved in a host of initiatives. These include holiday clubs for children and seniors; training; drop-in centers for support and advice regarding parenting, relationships and finance; youth camps; focus groups for men; door-to-door outreach; street evangelism; small groups; school visits; visiting prisons and helping ex-offenders; Christian education and preaching. Some evangelists work with all ages and backgrounds, whilst others have a specific focus such as international students, teenagers, children, men, women, migrants, international merchant seafarers or other communities. Some of the more experienced evangelists are involved in mentoring other evangelists or working with churches to help them develop more effective teaching and evangelistic programmes.

During the year to support the work of the evangelists the Evangelists' Officer (EO) has held biannual reviews with evangelists and a member of their local support group. As well as meeting with evangelists and keeping in contact with Cluster leaders, the EO supports the CLG's (Counties Link Groups). Each evangelist has a CLG made up of local church leaders and Christians, the CLG act to offer support and guidance for each evangelist. Evangelists meet at least twice each year in six **regional Cluster groups**: South-West England, South Central England, East of England, Wales, Midlands and North of England. Each Cluster is led by a link evangelist who co-ordinates the gatherings. The purpose of the Clusters is to share personal and pastoral support, to enable training, and to consider the wider strategic opportunities in each region and across the UK. The regional gatherings are attended by the CEO, the Evangelist Officer, and the Trustee(s) within each region.

In addition to these regional gatherings, Counties seeks to continue to have **annual conferences** for the evangelists, trustees and staff. In October 2024 Counties partnered with 3 other missional organisations to arrange the Living the Passion conference for supporters, partner organisations, evangelists, staff, trustees and their families, with over 280 people present. In October 2025 we look forward to being involved in our next Counties Connect Conference.

Evangelists' overview from October 2023 to Sept 2024



iii. **Training**

- During the previous financial year, we said goodbye to our Training Officer, and Counties decided it was not suitable to reappoint a like-for-like replacement. Many of these activities were ably managed throughout the year on a part-time basis by the Evangelist Officer. A Training Administrator has recently been appointed to work with Counties' Evangelist Officer and the Project Manager to develop the Connect Evangelist Training Programme. Around 100 people have attended taster sessions for the new Connect Evangelists Training Programme. This is being developed, and filming of the six modules is underway; with the first module already being edited. By the end of January 2025, we intend to have this completed and Module Two begun. There exists a heart to develop evangelism in the local church setting, to which end there are currently 38 people on the waiting list to begin this training programme in early 2025. The modules being developed are based on the themes: Gospel; Evangelist; Teamwork; Mission Field; Church; Restoring Evangelism.
- The **Enable** collaboration serves a network of service groups and churches in conjunction with a co-creator GLO Europe (charity no. SC049681). Counties is also an active partner in a collaborative gap-year programme called **First-ServeUK**, working with Echoes International (charity no. 1173851) and GLO Europe.
- **TEAM** (Training in Evangelism and Mission) is now run in conjunction with One2Lead, our evangelism training for 15-21 year olds. During the year one person joined the TEAM programme. One2Lead, having launched its second venue in Cornwall in the spring of 2022, launched its third venue in Suffolk in March 2024. There is a desire to see this programme rolled out in all regions of the UK. Counties is seeking to invest this in training a new generation of evangelists.



iv. **Church Resources:**

- **Neighbourhood Chaplains** continues to inspire and equip local churches to reach out into their neighbourhoods as the bible has instructed (Eph. 4:12). Teams are trained and encouraged to work with the lost and the lonely, the marginalised and those who have yet to hear the good news of the Gospel, through house visits and a variety of community focused events (Acts 20:20). This resource includes ever growing training and support, with a bespoke toolkit to help churches with teaching, engaging and all relevant policies and procedures. Team volunteers can be involved as initial contact, befriender or helping hands. The aim is for a church to develop lasting relationships within which the individual's spiritual needs can be met, effectively making disciples (Mat. 28:19-20).
We give thanks for the opportunities to respond to enquiries and to train, equip, support and encourage teams running a Neighbourhood Chaplains Team. During the financial year 30 new churches attended one of the 5 'Inform & Inspire' events, 4 new churches were trained, including 20 new chaplains. At the year-end 27 scheme members were operational.
- **Counties Planting Network:** in April 2019 Counties launched the Counties Planting Network, with the vision to work with local churches in the training, equipping and supporting of church planting and replanting teams across the UK. Counties has partnered with M4 Europe, and through the M4 programme we are able to assess, train and coach church planting team leaders and their teams. M4UK is a partnership with other evangelical groups, enabling us to train Church planting teams. During the financial year the M4UK 'Learning Communities' events in March and September took place in Fulwood Free Methodist Church, Preston. There are currently 3 teams training with M4UK. The teams associated with and mentored by Counties will become part of the new 'Connect' network of churches.
- **Counties Connect:** The growth of Connect has been underpinned by additional communications support, with Social Media, Church leaders emails, and regional meetings to inspire leaders. The growth of the Network will be driven by a team of Regional Connectors, working with church leaders, Counties and strategic partners, including GLO GB and Church Growth Trust. New resources are being produced to better assist and equip local churches and their leaders.



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- **'Making Jesus known today and tomorrow'**: We have been delighted to partner with TWR Christian Radio to produce 13 episodes called Making Jesus Known Today and Tomorrow. These have been broadcast each Saturday and Sunday in the autumn of 2024, and will be repeated in early 2025. During the year we filmed a podcast based on the book and TWR-UK (Christian radio network), published it in October 2024.

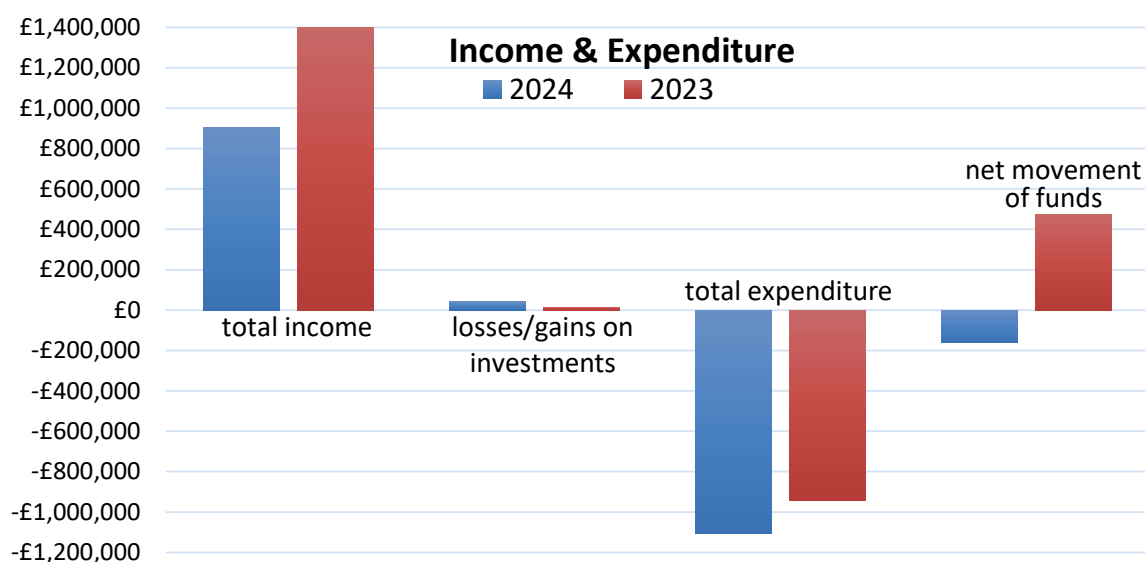
v. **Schools' resources:**

- Since 2000 **GSUS Live** has helped secondary school students to explore the themes of fear, forgiveness and rejection through the teachings of Jesus. We give thanks that the multi-media resource, previously housed in trailer classrooms, has helped over 630,000 students. Counties continues to give thanks that during the previous financial year, we received a generous significant one-off donation from a grant making trust for schools' resources. This enabled us to bring the resources up to date, and continue to offer the resources at a below cost rate to local booking organisations. GSUS Live continues to enable thousands of students each year to hear who Jesus is, what He said, what he did and why He is fundamental to the Christian faith.
- The **Life exhibition**, launched in March 2006, is an educational resource to help churches to link with local **primary schools** and demonstrates that Jesus Christ is relevant in the 21st century. In the autumn 2024 we celebrated the 150,000th pupil attending the exhibition at Enniskillen. In addition, we have welcomed at least 22,300 other visitors, including teachers, youth and children's groups, as well as visitors to churches. The generous one-off grant trust donation towards schools' resources enabled us to continue to update our school resources so our cutting-edge resources linked to the school RE teaching can help churches connect with their communities for many years to come. A second Life exhibition unit was launched in early 2024 and we are delighted by the continued increase in bookings by local churches.



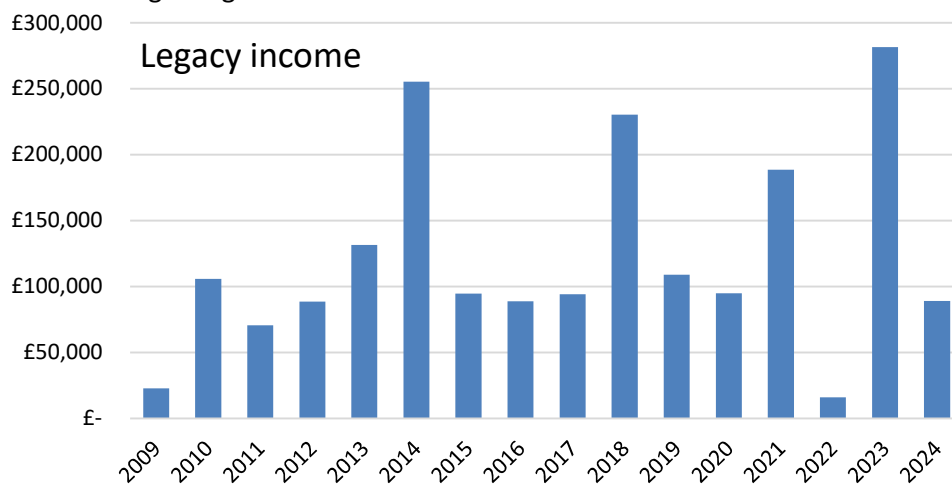
d) **Results and Financial Review**

Whilst this has been an exciting year for Counties and its strategic developments, from a financial perspective as the charity has experienced an overall net deficit of £160,452, compared to a surplus of £474,598 in the previous year. Income and expenditure for the year are shown in the Statement of Financial Activities on page 14. **Income** for the charity has decreased to £903,429 (2023: £1,403,818). The most significant events that have given rise to this difference were i) a donation from a grant making trust in the previous year that meant a decrease in trust income (see note 2) to restricted funds to £71k (2023: £316k), ii) a legacy donation of a property in the previous year valued at £260k (treated as designated funds), iii) a grant of £65k in the previous year arising from a church sale, iv) the sale of part of a property in the previous year which was owned by Counties. **Expenditure** increased to £1,105,919 (2023: £942,695). Much of this increase arose from expenditure linked to the restricted grant received in the previous financial year, including schools' resources and training. Movements on individual funds are summarised in note 18.

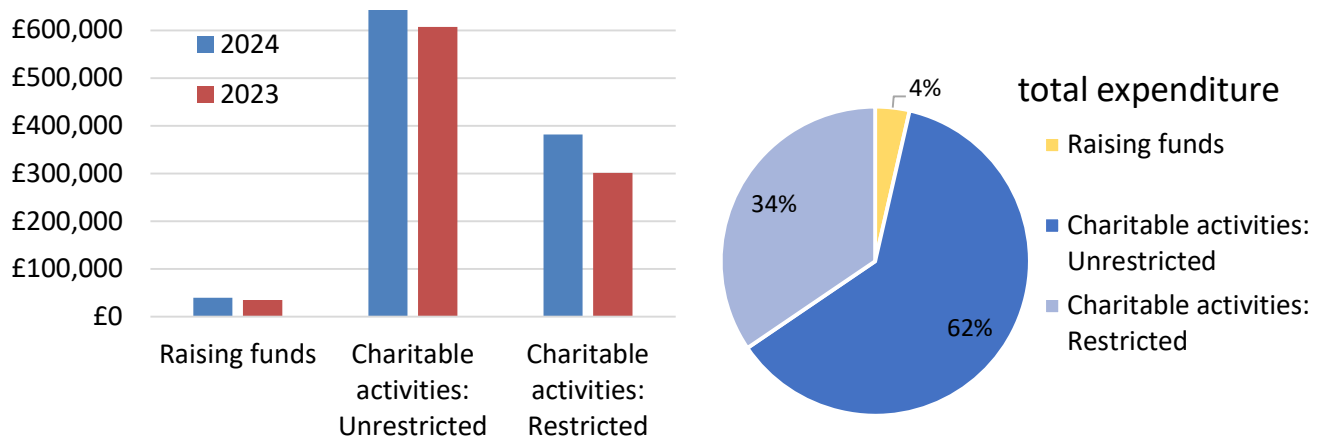


Unrestricted Funds shows a net deficit after transfers of £39,588, with income for the year greatly decreasing to £676,204 (previous year Unrestricted Funds income £963,076). The main factors that gave rise to this difference, as mentioned above, were the one-off additional income in the previous year of a trust grant, a legacy donation of a property, previous year church sale income, and the sale of part of a property owned by Counties.

Legacies cannot be regarded as regular income, needless to say the trustees are grateful to all those who have made provision in their will. The following graph shows how legacies have fluctuated since 2009, but on average the charity has received £123k a year. Without the legacy income stream much of the work of Counties would not be possible. As we never know when legacies will be received, we have to be slightly more cautious than we would like with respect to the use of reserves. This does make it more difficult for the trustees when we set our annual budget. Our approach is to set a budget deficit for the year ahead in faith that legacies will be forthcoming to cover that deficit, but also knowing that there are adequate free reserves available if the Lord's timing of legacies is different.



The following analysis of total expenditure represents £1,105,919 (2023: £942,695). Within this Unrestricted Fund expenditure is £716,813, an increase from 2023 which was £635,959. Within Counties we take great care to ensure that we maximise the use of funds for charitable purposes and apply our limited resources to where the need is greatest. This is capably managed by the team at Westbury.



The trustees are eager to see the work of Counties grow; we have an expectation to appoint more evangelists and hopefully some of those in new areas across the UK. We want to train and support them more effectively so that they are enabled to use their God given gifts to bring the Good News to the nation. We also want to see the range of exciting resources we have better utilised to engage with people and create opportunities for

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them to hear about the Christian faith. We want to see local churches thriving across the UK. We continue to seek ways to increase and diversify our income base; we have been encouraged that some areas are already bearing fruit.

The areas we have been looking at are:

- **Deputation** - In the past year we were encouraged to receive £160.4k of **Unrestricted income** (note 2) via donation from churches and individuals supporting Counties. This represents around 25% of total unrestricted income and we hope there is capacity for this to increase as we communicate information about the work. We do not wish to take anything away from the direct generous support of evangelists. However, we hope that churches and individuals will also recognise the need to give towards the essential support function offered by the charity as a whole. To this end we have provided resources to evangelists to help promote this when they visit churches in their area.
- **Grants** - We have approached a number of charitable trusts with a view to them providing core support for specific aspects of the work of the charity. This is particularly helpful where we are trying to initiate new projects.
- **Legacies** - Several years ago we produced a legacy pack to help guide individuals when they are writing or renewing their wills.

The following are **Restricted Funds** where income has been given to Counties for specific use:

- **Evangelists fund** (see note 18): Counties continues to provide a free service to pass on donations received for specific evangelists. We also, where suitable, reclaim the Gift-Aid and pass this onto the evangelist. During the year Evangelists were supported with £95k (2023: £86k) in this way.
- Running costs for **GSUS Live** were historically met by grants and donations.
- **The Evangelization Society (TES)** fund is used to receive donations that continue to be made to the charity, previously of the same name, with a view to continue to use these funds for pioneering evangelistic projects undertaken across the UK.
- The **Schools Resources**, and **Training** fund arose as a result of a grant to Counties by the Weald Trust during the previous financial year. Counties has sought this to be used to develop these resources and extend the impact of Counties' activities in these areas.
- **Church Support fund** exists to assist local churches and to receive grant funding to help meet the costs of our team of Regional Connectors who connect with and help meet the needs of local churches.

The **Designated Funds** are where the trustees seek to use resources available for specific use:

- The **Restructuring fund** was designated by the Trustees in the previous financial year to help meet the cost of developing our strategic plans and objectives as outlined in section c) Launching Counties Connect, earlier in this report.
- The **Counties Planting Network** fund was set up to promote and assist church planting and training, using the M4 training model (see further information above).
- **Fixed Assets Net Book Value fund**: this was established in the previous financial year to account for the net book value of our fixed assets and property investments which are by definition not available as free reserves. This includes income from value of the property (£259,500) that was bequeathed to Counties as part of a legacy, and was legally transferred to Counties during the year. The total value of this fund is £386,644 at the year end.

e) Challenges faced

- i) **Global & national 'Cost of Living Crisis'**: Counties continues to give thanks for support from personal donors, churches and trusts, despite the impacts of inflation, the war in Europe and investment values fluctuating. We give thanks for the partnership of churches, trusts and individuals in faithfully supporting the Lord's work via Counties, often with sacrificial giving.

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YEAR ENDED 30 SEPTEMBER 2024



ii) During the international **Covid19** outbreak and pandemic, although many of the charity's activities were restricted, we looked for new and creative ways to fulfil our charitable goals. Since the end of the pandemic the charities activities have continued to be affected in several ways:

- **Schools' resources:** during the pandemic churches were unable to connect with schools, and Counties' schools resources bookings were cancelled. We were encouraged that the majority of visits were rearranged, however in the longer term some churches have struggled to restart schools' work.
- **Governance & administration:** meetings being held via video calls have continued to be an effective way of connecting across the country including the 2024 AGM, and Steering Group meetings.
- During the financial year Counties **training** continued online, including Neighbourhood Chaplains, and the Evangelists Training Programme.

The Trustees seek to anticipate external challenges and any significant impact on the charity's operations and reserves. The trustees seek for the charity to hold sufficient reserves to be able to meet these challenges.

f) General Public Benefit

The trustees acknowledge the guidance of the Charity Commission in respect of Public Benefit and the Advancement of Religion and have paid due regard to it in the affairs of the charity. Through the varied ministries of the evangelists and our resources we see

- advancement of the objects of the charity, as outlined in the Memorandum & Articles of Association to advance the Christian Faith, in particular bringing people to a personal faith in Jesus Christ and eternal security;
- individuals of all ages finding friendship, hope and healing;
- families being reordered and brought into stability;
- communities being served with practical help;
- encouragement towards personal responsibility and mutual acceptance;
- bringing new Christian believers into local worshipping and supportive communities.

Christian belief offers people a set of values by which to live, to make moral decisions and to interact with others. The majority of Counties arranged events and services are open to the public and these benefits have helped to meet religious, spiritual and educational needs, as well as supporting and helping individuals irrespective of background and status.

g) Risks Policy

The trustees annually review the principal risks the charity faces including analysing the likelihood and impact of each risk. The Chief Operations Officer carries responsibility as the Risk Assessment Manager. The principal risks currently identified, and strategies for managing these risks are as follows:

- Maintaining relationship with funders - regular contact, briefings and periodic visits
 - key donors kept informed of activities - key donors invited to major events.
- Loss of key staff - reasonable notice period in place - annual review by trustees of all salaries/expenses
 - major office procedures recorded - appraisals consider future aspirations - backup staff trained in roles.
- Safeguarding vulnerable adults & children - Counties Safeguarding Officer appointed - safeguarding training
 - Safeguarding/Child protection policy kept up to date and member of Thirtyone:eight.
- Over dependency on income sources – we are encouraging increases of income from individuals & churches
 - regularly monitoring sources of income – proactively and consistency seeking to diversify and increase sources of income.

h) Reserves and Investment Policy

The trustees aim to hold unrestricted reserves to meet the following objectives:

- Funding the working capital needs of the charity;
- Enabling the charity to consistently deliver its aims and objectives over the medium term even though its income may fluctuate;
- Facilitating a restructuring or orderly winding up process if the need arose.

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YEAR ENDED 30 SEPTEMBER 2024

The Charity is reliant on voluntary income, legacy income and investment income which as highlighted earlier in this report can fluctuate significantly, in particular legacies. This directly impacts on our reserves policy, therefore at their annual **reserves policy** review Counties trustees reaffirmed the following policy.

£300,000	Base reserves of 4-5 months expenditure
£0 - £400,000	Free reserves to match 3 years of legacy income
£300,000 - £700,000	Total Liquid reserves

The Charity currently holds **liquid reserves**, being those Unrestricted Funds not held as fixed assets, designated for specific purposes or otherwise committed at the balance sheet date of £425,340 (2023 - £460,632) see Balance sheet.

As noted above the trustees have a target range of free reserves between £0 and £400,000 as this enables absorb the fluctuations in our income and continue to deliver consistently on our aims. Those free reserves are at the lower end of the range as we embark on a period of strategic development as outlined in section b of this report. The trustees believe that this investment in our charitable aims coupled with increase fund raising activity will ensure that the Charity is sustainable and relevant in the future.

When setting the annual budget, the trustees normally plan to consume free reserves over a three-year period in anticipation that they will be replenished by legacies, and other income at some point during that period. This policy has been set aside whilst we step out in faith to invest in the development of the outworking of Counties strategic aims."

The charity is advised on investments by Brewin Dolphin Limited and regular contact is maintained with them by means of reports and an annual visit. They have complete discretion, within stated guidelines, over investment decisions and changes in investment holdings have taken place during the year. Their performances are measured against relevant benchmark portfolios. An Investment Policy is documented and reviewed annually by the trustees. Whilst all major investments are available to the charity, we aim for all investments to be in keeping with the nature of the charity and the views of the trustees.

Day-to-day financial management is the responsibility of the Chief Operations Officer who circulates to the Finance Sub Committee monthly management accounts and cashflows as well as quarterly valuations of the investment portfolio. The latter includes reports outlining performance against benchmarks, a summary of market performance and an investment strategy outlook. The Finance Committee, which comprises four trustees, the CEO and the Chief Operations Officer, meets at least twice a year and keeps all trustees informed at their meetings. The full body of trustees has to approve any policy changes.

i) Related Parties and Relationships with other Charities

The trustees, who are all Directors, received no remuneration as a result of their office during the year. No Trustee or other person related to the charity, apart from as detailed in note 20, had any personal interest in any contract or transaction entered into by the charity during the year.

In the furtherance of its objects, the charity has entered into strategic alliances with other charities.

- **Living the Passion:** Counties is involved in planning joint conferences with GLO Europe, Church Growth Trust (charity no. 1138119), Echoes International (charity no. 1173851), and Partnership (charity no. 802564). The last conference was in October 2024. Smaller regional conferences have also been held.



j) Relations with Financial Supporters

Counties greatly values the support it receives from individuals, churches and trusts. We could not fulfil our objectives without the financial and prayer support that we receive from these individuals and organisations.

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YEAR ENDED 30 SEPTEMBER 2024

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£0 - £400,000	Free reserves to match 3 years of legacy income
£300,000 - £700,000	Total Liquid reserves

The Charity currently holds **liquid reserves**, being those Unrestricted Funds not held as fixed assets, designated for specific purposes or otherwise committed at the balance sheet date of £425,340 (2023 - £460,632) see Balance sheet.

As noted above the trustees have a target range of free reserves between £0 and £400,000 as this enables absorb the fluctuations in our income and continue to deliver consistently on our aims. Those free reserves are at the lower end of the range as we embark on a period of strategic development as outlined in section b of this report. The trustees believe that this investment in our charitable aims coupled with increase fund raising activity will ensure that the Charity is sustainable and relevant in the future.

When setting the annual budget, the trustees normally plan to consume free reserves over a three-year period in anticipation that they will be replenished by legacies, and other income at some point during that period. This policy has been set aside whilst we step out in faith to invest in the development of the outworking of Counties strategic aims."

The charity is advised on investments by Brewin Dolphin Limited and regular contact is maintained with them by means of reports and an annual visit. They have complete discretion, within stated guidelines, over investment decisions and changes in investment holdings have taken place during the year. Their performances are measured against relevant benchmark portfolios. An Investment Policy is documented and reviewed annually by the trustees. Whilst all major investments are available to the charity, we aim for all investments to be in keeping with the nature of the charity and the views of the trustees.

Day-to-day financial management is the responsibility of the Chief Operations Officer who circulates to the Finance Sub Committee monthly management accounts and cashflows as well as quarterly valuations of the investment portfolio. The latter includes reports outlining performance against benchmarks, a summary of market performance and an investment strategy outlook. The Finance Committee, which comprises four trustees, the CEO and the Chief Operations Officer, meets at least twice a year and keeps all trustees informed at their meetings. The full body of trustees has to approve any policy changes.

i) Related Parties and Relationships with other Charities

The trustees, who are all Directors, received no remuneration as a result of their office during the year. No Trustee or other person related to the charity, apart from as detailed in note 20, had any personal interest in any contract or transaction entered into by the charity during the year.

In the furtherance of its objects, the charity has entered into strategic alliances with other charities.

- **Living the Passion:** Counties is involved in planning joint conferences with GLO Europe, Church Growth Trust (charity no. 1138119), Echoes International (charity no. 1173851), and Partnership (charity no. 802564). The last conference was in October 2024. Smaller regional conferences have also been held.



j) Relations with Financial Supporters

Counties greatly values the support it receives from individuals, churches and trusts. We could not fulfil our objectives without the financial and prayer support that we receive from these individuals and organisations.

COUNTIES

REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2024



Activities: Counties evangelists and staff spoke in hundreds of churches across the country during the year. We continue to build towards Counties' future, and encourage people to join us in mission, by encouraging regular partnerships through prayer and financial support. We give thanks that donations towards some of our newer initiatives and resources continued to grow e.g. Neighbourhood Chaplains & schools resources. During the financial year Counties did not use commercial fundraisers.

Protection: We seek to be respectful and relational in all our interactions with our supporters. We seek to build trust with our supporters by being honest and transparent in all our communications. We acknowledge all donations (unless we are asked not to) and communicate the impact of donations to supporters through our annual report letter, annual calendar, magazines, e-newsletters and bespoke publications. Individuals are asked to opt-in to receive communications from Counties, unless they reasonably meet the criteria of legitimate interest, where there is clear evidence of their recent interest in our work. We provide opportunities for individuals to opt-out from any communications in clear and easy ways.

Complaints: Fundraising complaints are handled through our standard complaints' procedure. No complaints relating to fundraising were received during the year.

k) Structure, Governance and Management

The 2024 AGM (20 April) updated the charity's constitution with two key matters.

- The **formal/legal name** of the Charitable company was simplified from "Counties (formerly Counties Evangelistic Work)" to "Counties".
- The **charity's constitution** (the Articles of Association) was updated from articles based on charity law from the 1980's. The new articles reflect best practice for charities like Counties, including changing the charity structure from a charitable company limited by guarantee with a wider membership (chair, secretaries and treasurers of Counties Link Groups, as well as the trustees) to a charitable company limited by guarantee with trustees.

The trustees meet at least quarterly, and control the overall administration and policy decisions. Every effort is made to ensure that the trustees, all of whom are committed Christians with an interest in the promotion of the Christian faith, includes trustees of varied professional skills, qualifications and experience who are drawn from various parts of the UK. Due regard is given to the recruitment of new trustees who will ensure continuity. The trustees, from time to time, appoint sub-committees to deal with specific areas of the work. These usually constitute one or more trustees where appropriate, administrative staff and other suitably qualified individuals who usually form part of the general charitable body.

Potential new trustees are nominated and if selected are interviewed by representative(s) of the trustees. All new trustees are provided with a portfolio of papers giving appropriate information including policies and procedures, together with Charity Commission publications. They are also provided with training as appropriate. All trustees serve for a three-year period but may stand for re-election. The trustees wish to express thanks to C Taylor and J Wilkes who retired from the trustees during the year.

There is a small salaried staff administering the day-to-day affairs of the charity and the office is located at 30 Haynes Road, Westbury, BA13 3HD. The trustees on the finance committee meet independently with the auditors to ensure an independent view is received on how the office team maintains the finances of the charity. General management of the charity is in the hands of the CEO and COO.

Arrangements for setting key management personnel pay: the trustees review all staff salaries annually, including advice from Counties' H.R. group which includes four trustees.

I) Statement of trustees' responsibilities

The trustees (who are also directors of Counties for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees information

Trustees, who are Directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are given on page 12. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. Approved by the Board of trustees and signed on its behalf by

P Singleton
(Trustees Chair)

Date:

COUNTIES

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 30 SEPTEMBER 2024



LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:	S R Bennett R E Canham J Davies J Fielder (appointed at AGM April 2024) S McQuoid C Taylor (retired at AGM April 2024) P Singleton (chair) J Wilkes (retired at AGM April 2024)
CHIEF EXECUTIVE OFFICER	J G M Erwin
CHIEF OPERATIONS OFFICER & COMPANY SECRETARY	J Brooks-Martin
EVANGELISTS in attendance at trustees at year end	R Mugford P Willmott
REGISTERED OFFICE	30 Haynes Road Westbury BA13 3HD
BANKERS	Barclays Bank plc 32 Market Place Warminster BA12 9AR
INDEPENDENT EXAMINER	Ed Marsh FCA DChA Burton Sweet Limited The Clock Tower, 5 Farleigh Court Old Weston Road, Flax Bourton BRISTOL BS48 1UR
INVESTMENT BROKERS AND ADVISERS	RBC Brewin Dolphin (part of RBC Europe Limited) 12 Smithfield Street London EC1A 9BD

COUNTIES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Ed Marsh BSc (Hons) FCA DChA

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

COUNTIES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted				
	Notes	Free Reserves funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:						
Donations and gifts	2	564,827	-	227,225	792,052	1,046,201
Legacies		89,075	-	-	89,075	281,491
Investments	3	21,528	-	-	21,528	12,161
Charitable activities						
<i>Resources</i>		774	-	-	774	835
Other income - sale of assets		-	-	-	-	63,130
Total income		676,204	-	227,225	903,429	1,403,818
Expenditure on:						
Raising funds	4	31,907	-	7,766	39,673	34,659
Charitable activities	5	655,042	29,864	381,340	1,066,246	908,036
Total expenditure		686,949	29,864	389,106	1,105,919	942,695
Gains on investments	12	42,038	-	-	42,038	13,475
Net Income/(Expenditure)		31,293	(29,864)	(161,881)	(160,452)	474,598
Transfers between funds	18	(66,585)	25,568	41,017	-	-
Net movement in funds	6	(35,292)	(4,296)	(120,864)	(160,452)	474,598
Reconciliation of funds						
Funds brought forward	18	460,632	435,475	196,873	1,092,980	618,382
Funds carried forward	18	425,340	431,179	76,009	932,528	1,092,980

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Prior year fund comparatives are shown in note 9.

The notes on pages 17 to 28 form part of these financial statements

COUNTIES

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

Company number 01041761

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Intangible assets	10		9,342		-
Tangible assets	11		117,802		95,975
Investments	12		666,525		356,414
Total fixed assets			<u>793,669</u>		<u>452,389</u>
Current assets					
Debtors	13	13,006		279,733	
Cash and bank balances		134,846		373,902	
Total current assets		<u>147,852</u>		<u>653,635</u>	
Creditors: Amounts falling due within one year	14	<u>(8,993)</u>		<u>(13,044)</u>	
Net current assets			138,859		640,591
Net assets			<u>932,528</u>		<u>1,092,980</u>
Funds					
Unrestricted funds					
<i>Free reserves funds</i>	19		425,340		460,632
<i>Designated funds</i>	19		431,179		435,475
Restricted funds	19		76,009		196,873
Total funds			<u>932,528</u>		<u>1,092,980</u>

For the year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.
- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the board of Trustees and Directors and signed on its behalf by

.....
P Singleton

.....
S R Bennett

Date:

The notes on pages 17 to 28 form part of these financial statements

COUNTIES**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
Net cash (outflow)/ inflow from operating activities	16	(190,857)	156,600
Non-operational cash flows:			
Investing activities			
Fixed asset additions		(63,968)	(13,371)
Payments for investments		(60,181)	(18,097)
Proceeds from the sale of investments		44,383	4,808
Proceeds from the sale of fixed assets		6,376	78,782
Investment income		21,528	12,161
Investment management charges		(3,562)	(3,396)
		<u>(55,424)</u>	<u>60,887</u>
Net cash (outflow)/ inflow for the year	17	<u><u>(246,281)</u></u>	<u><u>217,487</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 17 to 28 form part of these financial statements

1 Accounting policies**a) Basis of accounting**

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

b) Fund accounting

Funds held by the charitable company are either:-

- Unrestricted funds - these funds can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these funds can only be used for the specific purpose designated by the donor.
- Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Other than legacies, all income is included when receivable.
- Legacies are not included in the financial statements until the amount receivable is known and confirmed.

d) Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are included within support costs.

Support costs have been allocated on the basis of staff time or the estimated use of facilities.

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to pay out resources.

e) Intangible fixed assets

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Amortisation is provided on the following basis:

Software	20% straight line
----------	-------------------

f) Tangible fixed assets

Expenditure on assets with an estimated economic life of more than twelve months and a cost of more than £1,000 is capitalised.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less residual value of each asset over its expected useful life. No depreciation is charged on freehold land.

Annual depreciation rates are as follows:

Freehold property	Over 50 years
Computer equipment	33% straight line
GSUS Live exhibitions	20% straight line
Key to Life exhibitions	20% straight line
Life exhibitions	33% straight line
Fixtures, fittings & equipment	33% straight line

Freehold property is held at cost.

1 Accounting policies (continued)**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

h) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

i) Fixed asset investments

Fixed asset investments are included at their market value. Realised and unrealised gains and losses on revaluation are included separately in the Statement of Financial Activities.

Investment properties are included at open market value. Valuations are carried out every five years with an informal annual review to ensure no material change in valuation has occurred. Annual reviews by the Trustees for indicators of impairment are carried out. The date of the last valuation undertaken by trustees was in February 2024.

j) Going Concern

These financial statements have been prepared on the going concern basis. No material uncertainties that may cast significant doubt on the ability of the Charity to continue as a going concern have been identified by the Trustees.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2024 £
Trust grants:			
Trust grants	395,800	70,648	466,448
Church planting grants	-	27,400	27,400
Donations and gifts from individuals	160,461	114,157	274,618
Gift aid receivable	8,566	15,020	23,586
	<u>564,827</u>	<u>227,225</u>	<u>792,052</u>
Prior year comparative			
	Unrestricted funds £	Restricted funds £	Total 2023 £
Trust grants:			
Trust grants	375,200	315,973	691,173
Church planting grants	-	19,500	19,500
Donations and gifts from individuals	228,261	89,953	318,214
Gift aid receivable	8,709	8,605	17,314
	<u>612,170</u>	<u>434,031</u>	<u>1,046,201</u>

Counties is exceedingly grateful for the ongoing support of individuals, churches and grant making trusts. Many of these trusts prefer to remain anonymous.

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £
Investment property rent	7,995	-	7,995
Quoted investments	12,239	-	12,239
Bank interest	1,294	-	1,294
	<u>21,528</u>	<u>-</u>	<u>21,528</u>

Prior year comparatives

	Unrestricted funds £	Restricted funds £	Total 2023 £
Investment property rent	-	-	-
Quoted investments	10,890	-	10,890
Bank interest	1,271	-	1,271
	<u>12,161</u>	<u>-</u>	<u>12,161</u>

All investment income arises from assets held in the UK.

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2024 £
Salaries and office assistance	13,278	6,659	19,937
News magazine (inc. postage)	3,072	383	3,455
Website and internet	8,915	127	9,042
Promotion and publicity	3,080	597	3,677
Investment management costs	3,562	-	3,562
	<u>31,907</u>	<u>7,766</u>	<u>39,673</u>

Prior year comparative

	Unrestricted funds £	Restricted funds £	Total 2023 £
Salaries and office assistance	16,123	3,205	19,328
News magazine (inc. postage)	2,483	45	2,528
Website and internet	5,737	29	5,766
Promotion and publicity	1,443	2,198	3,641
Investment management costs	3,396	-	3,396
	<u>29,182</u>	<u>5,477</u>	<u>34,659</u>

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Analysis of charitable expenditure

	Grants payable £	Direct costs £	Support costs £	Total 2024 £
Evangelists and training	445,568	241,021	122,013	808,602
Schools Resources	-	157,814	99,830	257,644
	445,568	398,835	221,843	1,066,246

Prior year comparatives

	Grants payable £	Direct costs £	Support costs £	Total 2023 £
Evangelists and training	392,776	177,523	114,950	685,249
Schools Resources	-	128,066	94,721	222,787
	392,776	305,589	209,671	908,036

Counties provides monthly gifts, as funds allow, to a number of evangelists the charity is in long-term association with. These amounts vary regularly. The average number of evangelists financially supported during the year was 49 (2023: 46). All grants made in the year were to individuals.

Support costs

	Evangelists and training £	Schools Resources £	Total 2024 £
Personnel costs including wages	73,346	60,011	133,357
Premises costs	3,746	3,065	6,811
Office expenses	34,212	27,991	62,203
Depreciation costs	2,543	2,081	4,624
Governance costs	8,166	6,682	14,848
	122,013	99,830	221,843

Prior year comparative

	Evangelists and training £	Schools Resources £	Total 2023 £
Personnel costs including wages	68,954	56,417	125,371
Premises costs	3,782	3,093	6,875
Office expenses	24,649	20,841	45,490
Depreciation costs	7,301	5,973	13,274
Governance costs	10,264	8,397	18,661
	114,950	94,721	209,671

6 Net (expenditure)/income for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	24,241	13,274
Auditor's fees:		
- Accounts preparation services	-	3,540
- Audit services	-	11,880
Independent examiner's fees		
- Independent examination	1,914	-
- Accounts preparation services	3,540	-
- Other services	960	-
Reimbursement of Trustees' travel and subsistence expenses: for trustees' meetings and duties to 5 Trustees (2023: 5 Trustees)	<u>1,979</u>	<u>2,957</u>

No trustees received remuneration during this year or in the previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and salaries	242,275	225,392
Social security costs	16,194	14,341
Pension contributions	8,976	16,393
Benefits in kind	3,684	4,714
	<u>271,129</u>	<u>260,840</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of average headcount, was 9 (2023: 9).

Key management personnel received employment benefits in the year of £91,268 (2023: £89,521).

8 Taxation

The company is registered as a charity and is therefore not liable to corporation tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Fund comparatives for the Statement of Financial Activities

	Unrestricted			
	Free Reserves	Designated	Restricted	Total
	funds	funds	funds	2023
	£	£	£	£
Income from:				
Donations and gifts	612,170	-	434,031	1,046,201
Legacies	275,500	-	5,991	281,491
Investments	12,161	-	-	12,161
Charitable activities				
<i>Resources</i>	115	-	720	835
Other income	63,130	-	-	63,130
Total income	963,076	-	440,742	1,403,818
Expenditure on:				
Raising funds	29,182	-	5,477	34,659
Charitable activities	606,777	-	301,259	908,036
Total expenditure	635,959	-	306,736	942,695
Gains on investments	13,475	-	-	13,475
Net expenditure and net movement in funds	340,592	-	134,006	474,598
Transfers between funds	(457,679)	435,475	22,204	-
	(117,087)	435,475	156,210	474,598
Reconciliation of funds				
Funds brought forward	577,719	-	40,663	618,382
Funds carried forward	460,632	435,475	196,873	1,092,980

10 Intangible fixed assets

	Software	Total
	£	£
Cost		
At 1 Oct 2023	-	-
Additions	9,500	9,500
At 30 Sept 2024	9,500	9,500
Amortisation		
At 1 Oct 2023	-	-
Charge for year	158	158
At 30 Sept 2024	158	158
Net book value		
At 30 Sept 2024	9,342	9,342
At 30 Sept 2023	-	-

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 Tangible fixed assets

	Freehold Property £	GSUS Live exhibition £	Key to Life exhibition £	LIFE exhibition £	Computer equipment £	Fixtures, fittings & equipment £	Motor Vehicles £	Total £
At 1 Oct 2023								
Cost								
	93,250	110,756	51,187	335,896	34,310	12,718	-	638,117
Additions	-	-	-	-	-	19,354	35,114	54,468
Disposals	-	(14,000)	(51,187)	-	(12,127)	-	-	(77,314)
Transfers	-	(96,756)	-	(335,896)	15,213	391,329	26,110	-
At 30 Sept 2024	93,250	-	-	-	37,396	423,401	61,224	615,271
Depreciation								
At 1 Oct 2023	33,300	86,984	51,187	334,063	23,890	12,718	-	542,142
Charge for year	1,200	-	-	-	7,664	5,376	10,001	24,241
Disposals	-	(5,600)	(51,187)	-	(12,127)	-	-	(68,914)
Transfers	-	(81,384)	-	(334,063)	7,255	391,329	16,863	-
At 30 Sept 2024	34,500	-	-	-	26,682	409,423	26,864	497,469
Net book value								
At 30 Sept 2024	58,750	-	-	-	10,714	13,978	34,360	117,802
At 30 Sept 2023	59,950	23,772	-	1,833	10,420	-	-	95,975

The transfers in the year do not affect the overall NBV of tangible fixed assets. The reclassification is for fairer presentation of the nature of the assets.

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Investments

	Property £	Cash £	Funds £	Total 2024 £
Market Value at 1 October 2023	-	8,993	347,421	356,414
Additions	259,500	(60,181)	60,181	259,500
Disposal proceeds	-	44,383	(44,383)	-
Realised gains/(losses) on investments	-	-	5,650	5,650
Management fees	-	(3,562)	-	(3,562)
Dividends & interest	-	12,135	-	12,135
Unrealised gains/(losses) on investments	-	-	36,388	36,388
Market Value at 30 September 2024	259,500	1,768	405,257	666,525
Historical cost at 30 September 2024	259,500	1,768	362,066	623,334

The investment property consists of 33 Copinger Close.

13 Debtors

	2024 £	2023 £
Other debtors	6,898	4,221
Prepayments	4,858	4,592
Accrued income	1,250	270,920
	13,006	279,733

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	194
Accruals	8,993	12,850
	8,993	13,044

15 Operating leases

At 30 September 2024 the organisation had total minimum commitments under non-cancellable operating leases as set out below:

	Vehicles 2024 £	Vehicles 2023 £
Amounts payable:		
Within 1 year	13,435	13,435
Between 2 to 5 years	20,677	34,112

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Reconciliation of net movement in funds to net cash inflow/(outflow) from operating activities

	2024 £	2023 £
Statement of Financial Activities: Net movement in funds	(160,452)	474,598
Investment income	(21,528)	(12,161)
Investment management costs	3,562	3,396
Depreciation	24,241	13,274
Amortisation	158	-
Loss/ (profit) from sale of fixed assets	2,024	(63,130)
Realised net gain on sales of investments	(5,650)	(752)
Unrealised net gain on investments	(36,388)	(12,723)
Increase / (decrease) in creditors: current liabilities	(4,051)	7,880
(Increase) /decrease in debtors	266,727	(253,782)
Donated investment property	(259,500)	-
Net cash inflow/(outflow) from operating activities	(190,857)	156,600

17 Analysis of changes in cash during the year

	2024 £	2023 £	Change £
Cash at bank and in hand	134,846	373,902	(239,056)
Cash held within investments	1,768	8,993	(7,225)
	136,614	382,895	(246,281)
	2023 £	2022 £	Change £
Cash at bank and in hand	373,902	150,620	223,282
Cash held within investments	8,993	14,788	(5,795)
	382,895	165,408	217,487

COUNTIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

18 Movement in funds

Current Year

	At 1 Oct 2023 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2024 £
Restricted funds						
Evangelists	-	94,987	(93,950)	-	-	1,037
GSUS Live fund	23,754	25,277	(76,702)	-	27,671	-
Church Planting Network fund	-	48,713	(79,758)	-	31,045	-
The Evangelization Society	17,087	570	(2,000)	-	-	15,657
School Resources and Training	154,947	7,048	(38,712)	-	(63,968)	59,315
Church Support	1,085	50,630	(97,984)	-	46,269	-
	196,873	227,225	(389,106)	-	41,017	76,009

Unrestricted funds

General free reserves funds	460,632	676,204	(686,949)	42,038	(66,585)	425,340
<u>Designated funds</u>						
Restructuring	50,000	-	(5,465)	-	-	44,535
Church Planting						
Network (CPN) fund	30,000	-	-	-	(30,000)	-
Fixed Assets NBV	355,475	-	(24,399)	-	55,568	386,644
	896,107	676,204	(716,813)	42,038	(41,017)	856,519

Total funds

	1,092,980	903,429	(1,105,919)	42,038	-	932,528
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Prior Year

	At 1 Oct 2022 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2023 £
Restricted funds						
Evangelists	-	86,083	(86,625)	-	542	-
GSUS Live fund	22,296	70,805	(63,476)	-	(5,871)	23,754
Church Planting Network fund	-	25,896	(66,800)	-	40,904	-
The Evangelization Society	18,367	720	(2,000)	-	-	17,087
School Resources and Training	-	191,194	(22,876)	-	(13,371)	154,947
Church Support	-	66,044	(64,959)	-	-	1,085
	40,663	440,742	(306,736)	-	22,204	196,873

Unrestricted funds

General funds	577,719	963,076	(635,959)	13,475	(457,679)	460,632
<u>Designated funds</u>						
Restructuring	-	-	-	-	50,000	50,000
Church Planting						
Network (CPN) fund	-	-	-	-	30,000	30,000
Fixed Assets NBV	-	-	-	-	355,475	355,475
	577,719	963,076	(635,959)	13,475	(22,204)	896,107

Total funds

	618,382	1,403,818	(942,695)	13,475	-	1,092,980
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18 Movement in funds (continued)

General fund

This is the main fund of the charity, which receives donations, investment and other income not received specifically for one of the funds. The fund provides support for the evangelists and also finances publicity and development and the overall running of the charity.

In the circumstances, all amounts received within the general fund have been treated as unrestricted income.

Designated Funds

Restructuring fund

This fund has been designated to help meet the cost of developing our strategic plans and objectives in the coming year.

Church Planting Network (CPN) fund

This fund was set up to promote and assist church planting and training, using the M4 training model. £30,000 has been utilised to support the restricted church planting network fund which is represented by the transfer in the year.

Fixed Assets Net Book Value fund

This fund was established in the previous financial year to account for the net book value of our fixed assets and property investments which are by definition not available as free reserves. This includes income from value of the property (£259,500) that was bequeathed to Counties as part of a legacy, and was legally transferred to Counties during the year. The total value of this fund is £386,644 at the year end. A transfer of £55,568 represents the movement in fixed assets during the year.

Restricted Funds

Evangelists fund

When the Trustees invite an individual to join Counties as an Evangelist, in effect a restricted fund is created for the Evangelist and their activities that further the purposes of the charity.

GSUS Live fund

This fund exists to finance the running costs of GSUS Live which were historically met by grants and donations. £27,671 has been transferred from the general funds to support this project.

Church Planting Network fund

The fund exists to enable the planting and replanting of vibrant new churches that make Jesus known across England and Wales. A transfer of £31,045 represents £30,000 that has been utilised from designated funds and £1,045 from general funds to support this

The Evangelization Society (TES)

These funds are restricted and are to be utilised to fund grants towards evangelistic projects that are a one-off, innovative and pioneering in nature. This is consistent with the previous aims and objectives of TES.

Church Support

Exists to assist local churches and to receive grant funding to help meet the costs of our team of Regional Connectors who connect with and help meet the needs of local churches. £46,269 has been transferred from the general funds to support this project.

School Resources and Training

This fund has been created as a result of a grant from the Weald Trust which is restricted in its use for the support of schools resources and training. A transfer of £63,968 represents fixed assets purchased for the purposes of the project.

19 Analysis of net assets between funds

	Intangible assets £	Tangible Fixed assets £	Investments £	Other Net assets £	Total 2024 £
Restricted funds	-	-	-	76,009	76,009
Unrestricted funds					
General funds	-	-	407,025	18,315	425,340
Designated funds	9,342	117,802	259,500	44,535	431,179
	9,342	117,802	666,525	138,859	932,528

Prior year comparatives

	Intangible assets £	Tangible Fixed assets £	Investments £	Other Net assets £	Total 2023 £
Restricted funds	-	-	-	196,873	196,873
Unrestricted funds					
General funds	-	-	356,414	104,218	460,632
Designated funds	-	95,975	-	339,500	435,475
	-	95,975	356,414	640,591	1,092,980

20 Related party transactions

Phil Davies is an evangelist supported by Counties and is the brother of a trustee James Davies. The total paid to Phil Davies in the year was £7,000 (2023 £4,350), which is in line with other evangelists.

Counties has for many years held a 20.62% interest in 41 Leigh Road, the property occupied by one of our officers, Jonathan Brooks-Martin. In the prior period Jonathan and his wife purchased this interest from Counties for £59,283 based on two independent valuations that the trustees obtained and with the approval of the Charity Commission.

21 Share capital

The company is limited by guarantee and does not have a share capital. The members' liability is limited to £1 each.

COUNTIES

England & Wales - Charity number 264278

Accounts



COUNTIES

(Formerly Counties Evangelistic Work)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Charity registration number: 264278

Company registration number: 01041761

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The trustees, who are also Directors for the purposes of the Companies Act, submit their Annual Report and the financial statements for the year ended 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102 2019) Accounting and Reporting by Charities in preparing the annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 16 and 17 and comply with the charity's governing documentation and applicable law.

a) Constitution & Objects

The charity is a charitable company, Counties (formerly Counties Evangelistic Work), number 01041761, but is known publicly as Counties. The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and Articles of Association. The object of the charity, as outlined in the Memorandum and Articles of Association are "To advance the Christian Faith by such means being charitable as the Trust may determine".

b) Looking to the future

With the adoption of the new mission statement in 2022, 'Making Jesus known: inspiring and equipping local churches,' Counties signaled its intent and belief that in order to fulfil its mission, this must be pursued through deeper relationships and partnerships with local churches across the UK. Counties Trustees have been meeting regularly to develop the vision and strategy that will be necessary for us to better fulfil this mission. The Trustees see this as a significant step and have designated £50,000 to a Restructuring Fund to help fund developments in this area.

The launch of Counties Connect as a network for local churches is key to this development. Counties Connect will exist to support local churches in prioritizing and implementing strategies that deliver on the Great Commission, namely, making disciples, and, as a result, seeing growth in the maturity and numbers of their congregations.

Counties will seek, through Connect, to increase its offer and impact in the provision of training for local churches and the provision of resources to enable them to pursue this goal. We hope to provide training at three key levels to support local church engagement and growth through the work of the Gospel:

1. Training for Church Leadership teams helping them to keep a focus on mission and making disciples.
2. Training for evangelists, enabling local churches to raise and train church based evangelists.
3. Training for congregations, enabling many more people to become effective in being a witness for Christ and a disciple maker.

This is an exciting time in our work and we look forward to sharing our progress in our next annual report.

c) Review of Developments during the year

The following summarises the main developments during 2022/23. Much of the last year has been spent in pursuing and implementing strategies to support the Having adopted the new mission statement, mission. As seen in the detail below, Counties continues to support evangelists and church planters, as well as provide brilliant resources that are used by churches to support their work in local schools. However, a growing focus is the development of Church Support. On 1 January 2023 we took over key responsibility for some of the work of Partnership UK (charity no. 802564). Under the banner 'Counties Connect', we ran a conference attended by over 270 people in October 2023. 'Connect' is the name that will be emerging as a growing network supporting local churches in their work of preaching the Gospel and making disciples.

• Evangelists

Much of Counties' support goes toward the amazing work of Counties Evangelists who continue to be at the forefront of the work. The financial grants they receive varies, depending on circumstances. The total number of self-employed evangelists financially supported with a standard-grant or partial-grant at the year-end was 46, including seniors and widows, which equates to an average for the year of nearly 34 full grants. This has

COUNTIES (Formerly Counties Evangelistic Work)



REPORT OF THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2023

slightly increased in the last 10 years (see chart below). These figures do not include spouses, many of whom are also very active in the work.

In addition, Counties has four **Associate Evangelists** who are able to benefit from fellowship, training and conferences. Although they are able to receive support via the Evangelists fund (see note below) they do not receive regular financial grants from Counties General Fund.

We give thanks for the many years of commitment and service for the Counties seniors and widows who have passed away during the financial year. In addition, during the year, two evangelists left Counties.

The evangelists, in seeking to fulfill the charity's objects, are involved in a host of initiatives. These include holiday clubs for children and seniors; training; drop-in centers for support and advice regarding parenting, relationships and finance; youth camps; focus groups for men; door-to-door outreach; street evangelism; small groups; school visits; visiting prisons and helping ex-offenders; Christian education and preaching. Some evangelists work with all ages and backgrounds, whilst others have a specific focus such as international students, teenagers, children, men, women, migrants, international merchant seafarers or other communities. Some of the more experienced evangelists are involved in mentoring other evangelists or working with churches to help them develop more effective teaching and evangelistic programmes.

During the year to support the work of the evangelists, and to assist in reviewing their ministries, we appointed an Evangelists' Officer part-time. As well as meeting with evangelists and keeping in contact with Cluster leaders, they support the CLG's (Counties Link Groups). Each evangelist has a CLG made up of local church leaders and Christians, and act to offer support and guidance for each evangelist. Evangelists meet at least twice each year in six **regional Cluster groups**: South-West England, South Central England, East of England, Wales, Midlands and North of England. Each Cluster is led by a link evangelist who co-ordinates the gatherings. The purpose of the Clusters is to share personal and pastoral support, to enable training, and to consider the wider strategic opportunities in each region and across the UK. The regional gatherings are attended by the CEO, the Training Officer, and the Trustee(s) within each region.

In addition to these regional gatherings, Counties seeks to continue to have **annual conferences** for the evangelists, trustees and staff. In October 2023 Counties helped to arrange our most recent **Counties Connect conference** for supporters, partner organisations, evangelists, staff, trustees and their families, with 270 people present. In October 2024 we look forward to being involved in the joint Living the Passion conference.

Evangelists' overview from October 2022 to September 2023



Training

- During the year we said goodbye to our Training Officer. This role is being temporarily filled on a part-time basis by our Evangelists Officer. Counties is delighted to continue to see growth and impact of the training initiatives led by Counties Training Officer.
- Counties' **Evangelists Training Programme (ETP)** continues to develop and during the year. One trainee extended their time on the programme, and three new trainees joined ETP. Some of the programme continues to be run online, which has opened up new avenues for training, and we plan to pursue ways to develop this style of learning. We are committed to train evangelists in a variety of settings, and not all will necessarily become Counties evangelists.
- A **Training Development Group** continues to develop Counties' training programme, which included: two residential weeks with the Emerging Evangelists' Institute; Biblical money management (preparing accounts, dealing with HMRC, basic admin skills); schools' work training day; children's work training day; opportunities to train with other organisations e.g. GLO Europe (charity no. SC049681), Crown Jesus Ministries (N.Ireland, charity no. 103411), Open Air Campaigners (charity no. 1174749); Show Jesus (charity no. 1171348); public speaking training; individual training placements with Counties evangelists; monthly reflections; and mentoring meetings.
- Counties runs **TEAM** (Training in Evangelism and Mission) as a one-year programme for young people to take a year out and serve alongside Counties' evangelists and resources, with local church placements in the UK. The programme also includes a 4-week study period at Tilsley College, Motherwell (part of GLO Europe). During the one person joined the programme. The development of TEAM builds on the success of our **One2Lead** training for teens and twenties. This programme has for a number of years run in Chepstow with six weekends spread over two years. One2Lead launched its second venue at Menadue, Tintagel (Cornwall) in the Spring of 2022, and we have plans to launch a third venue in the East of England in March 2024. Over 30 One2Lead students attended the Connect Conference in October 2023, with a special stream aimed at young people. This work has been strengthened through the receipt of a significant one-off donation from a grant making trust towards training younger evangelists. Counties is seeking to invest this in training a new generation of evangelists.
- **Enable** (formerly the **National Training Network**) continued to serve a network of service groups and independent churches in conjunction with partner provider GLO Europe. Counties is also an active partner in a collaborative gap-year programme called **First-Serve**, working with Echoes International (charity no. 1173851) and GLO Europe.
- **Church Resources**: Counties also provides investment for the development of new evangelistic resources for the church.
 - **Neighbourhood Chaplains** equips and encourages churches (Eph. 4.12) in reaching out to people in their communities through house-to-house contact (Acts 20.20) and a variety of community focused projects. This resource includes training sessions and a 'toolkit' for churches with teaching and procedures. Volunteers can be involved in initial contact, befriending or as a 'helping hand'. We give thanks that Counties' effective team has continued to respond to enquiries, train, equip and support churches running Neighbourhood Chaplains. During the financial year **38 churches** attended an 'Inform & Inspire' event; and **6 new churches** were trained, including **56 new chaplains**. At the year-end 23 scheme members are either operational or awaiting launch.



Counties Planting Network: in April 2019 Counties launched the Counties Planting Network, with the vision to work with local churches in the training, equipping and supporting of church planting and replanting teams across the UK. Counties has partnered with M4 Europe, and through the M4 programme

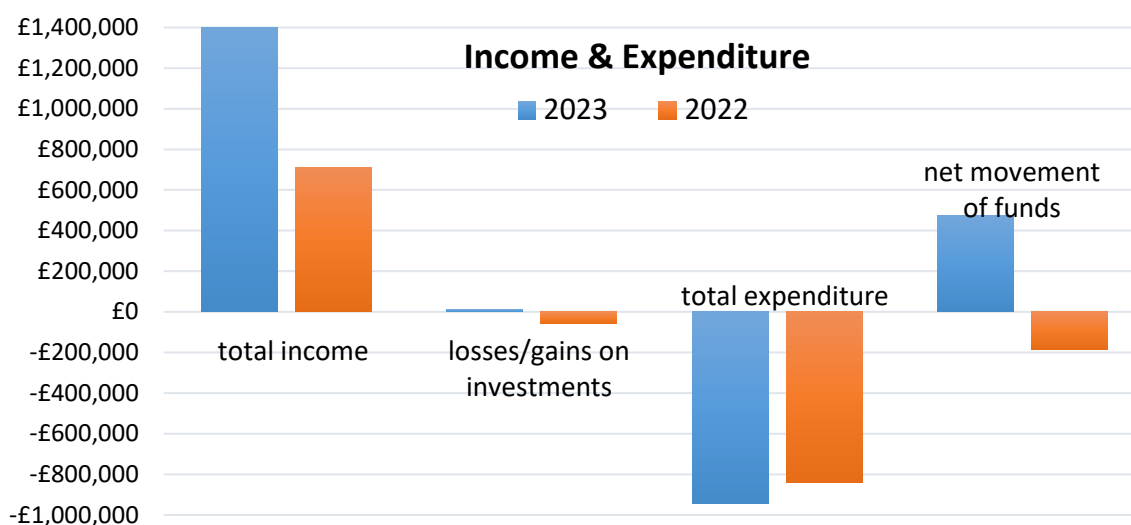


we are able to assess, train and coach church planting team leaders and their teams. M4UK is a partnership with other evangelical groups, enabling us to train Church planting teams. During the financial year the M4UK 'Learning Communities' events in March and September took place in Fulwood Free Methodist Church, Preston. There are currently 7 teams training with M4UK. The teams associated with and mentored by Counties will become part of the new 'Connect' network of churches.

- **Counties Connect:** In January 2023 Counties took on responsibility for the roles of the Regional Coordinators, previously part of Partnership. These five newly renamed 'Regionnal Connectors' help network with local churches in the following regions: South-West England; North-West England and North Wales; South Wales; East of England; and London & South-East England. This development coincided with the conclusion of a collaborative working group, which has encouraged Counties to seek to establish a new Network for independent local churches, with a focus very much on mission, evangelism, disciple-making and church planting. Dovetailing the work of the Connectors with our existing ministries, and deepening the opportunities for new and extended partnerships with local churches, Counties Connect will be a major strategic focus for the coming years.
- **'Making Jesus known today and tomorrow.'** One significant step was the publication of our new book, with a goal to help Christians and churches to spread the Gospel in 21st century Britain. The book has been written by a variety of Counties evangelists and friends, each sharing from their own experience and area of expertise or specialism. It has been well received and is also a useful marker for our 125th anniversary which falls in 2024.
- **Schools' resources:** A continued impact of the Covid-19 pandemic has been that some of the regular activities churches were engaged in with local schools have taken some time to restart, or have not started back up again. However, we were encouraged that many of the activities have been able to restart.
 - For over twenty years **GSUS Live** has helped secondary school students to explore the themes of fear, forgiveness and rejection through the teachings of Jesus. We give thanks that the two multi-media trailer classrooms helped over half a million students. The trailers were replaced by using the existing programme, but on tablets and in a classroom environment, with a first unit launched in October 2021. This has enabled us to continue bookings. Bookings from organisations has been slow to restart, however we have been seeking to once again enable around thousands of students each year to hear who Jesus is, what he said, what he did and why He is fundamental to the Christian faith. Counties continues to acknowledge the generosity of the sponsoring trust which supported this resource during the financial year. 
 - The **Life exhibition** is an educational resource to help groups of Christians and churches to link with local schools and demonstrates that Jesus Christ is relevant in the 21st century. The main focus of this resource is with **primary schools**. The resource continues to develop to ensure that it is technologically up-to-date and increase the impact. The Life exhibition was launched in March 2006, and since then it has been used for over 284 weeks (Oct. 23), with over 5,400 classes attending, bringing **166,000 pupils** through the exhibition along with over **32,000 other visitors** attending. During the year, Counties received a generous significant one-off donation from a grant making trust of £120,000 for schools' resources. This has enabled us to update our primary school resources so our cutting-edge resources linked to the school RE teaching can help churches connect with their communities and for many years to come. The second Life exhibition unit is planned to be launched in early 2024. 
 - **Key to Life** was a mobile experience sharing the story of Jesus through a series of interactive and immersive lessons and was launched in 2015. After Covid19 visits were able to resume, however booking figures remained lower than pre-Covid with challenges of booking and access into school grounds. This was combined with increasing maintenance costs. During the year, a decision was therefore made after 7 years of faithful service, not to finance an extensive refurbishment but instead resources have been put into the Life exhibition to increase bookings (see above). 

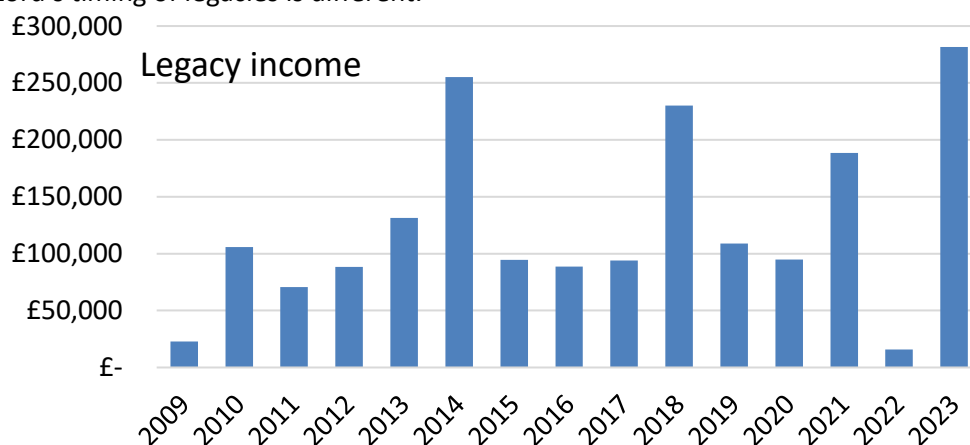
d) Results and Financial Review

This has been an exciting year from a financial perspective as the charity has experienced an overall net surplus of £474,598 compared to a deficit of £183,633 in the previous year. Income and expenditure for the year are shown in the Statement of Financial Activities on page 17. **Income** for the charity has increased to £1,403,818 (2022: £713,025). The most significant events that have given rise to this increase have been a grant from the Weald Trust that has increased the trust income to restricted funds to £316k (2022: £102k), a legacy donation of a property valued at £260k (treated as designated funds), a grant of £65k arising from a church sale, and the sale of part of a property which was previously owned by Counties (£59k). **Expenditure** increased to £942,695 (2022: £837,732). Much of this increase arose from an increase in grants payable to evangelists and direct costs incurred facilitating related activities and training. Inflationary rises in support costs also accounted for some of the increase. Movements on individual funds are summarised in note 17.



Unrestricted Funds shows a net surplus of £340,529, and income for the year greatly increased to £963,076 (in the previous year there was a loss of £101,035 in Unrestricted Funds). The main factors that gave rise to this considerable increase in income and surplus are: legacy income, a church sale income and sale of part of a property.

Legacies cannot be regarded as regular income, needless to say the trustees are grateful to all those who have made provision in their will. The following graph shows how legacies have fluctuated since 2009, but on average the charity has received £125k a year. Without the legacy income stream much of the work of Counties would not be possible. As we never know when legacies will be received, we have to be slightly more cautious than we would like with respect to the use of reserves. This does make it more difficult for the trustees when we set our annual budget. Our approach is to set a budget deficit for the year ahead in faith that legacies will be forthcoming to cover that deficit, but also knowing that there are adequate free reserves available if the Lord's timing of legacies is different.



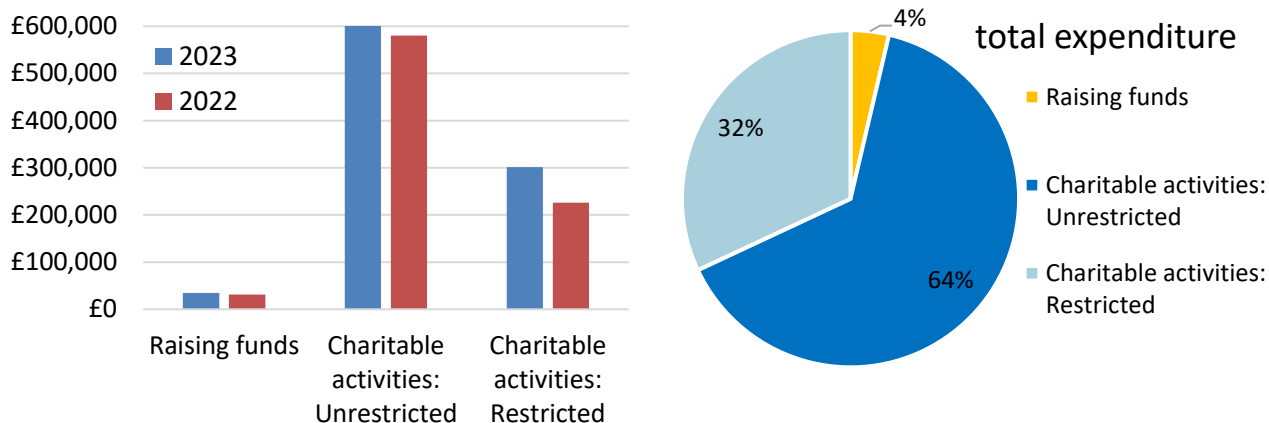
COUNTIES (Formerly Counties Evangelistic Work)



REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2023

The following analysis of total expenditure represents £942,695 (2022: £837,732). Within this Unrestricted Fund expenditure is £635,959, an increase from 2022 which was £608,170. Within Counties we take great care to ensure that we maximise the use of funds for charitable purposes and apply our limited resources to where the need is greatest. This is capably managed by the team at Westbury.



The trustees are eager to see the work of Counties grow; we have an expectation to appoint more evangelists and hopefully some of those in new areas across the UK. We want to train and support them more effectively so that they are enabled to use their God given gifts to bring the Good News to the nation. We also want to see the range of exciting resources we have better utilised to engage with people and create opportunities for them to hear about the Christian faith. We continue to seek ways to increase and diversify our income base; we have been encouraged that some areas are already bearing fruit.

The areas we have been looking at are:

- **Deputation** In the past year we were encouraged to receive £237k of **Unrestricted income** (note 2) via donation from churches and individuals supporting Counties. This represents around 25% of total unrestricted income and we hope there is capacity for this to increase as we communicate information about the work. We do not wish to take anything away from the direct generous support of evangelists. However, we hope that churches and individuals will also recognise the need to give towards the essential support function offered by the charity as a whole. To this end we have provided resources to evangelists to help promote this when they visit churches in their area.
- **Grants** We have approached a number of charitable trusts with a view to them providing core support for specific aspects of the work of the charity. This is particularly helpful where we are trying to initiate new projects.
- **Legacies** Several years ago we produced a legacy pack to help guide individuals when they are writing or renewing their wills.

The following are **Restricted Funds** where income has been given to Counties for specific use:

- **Evangelists fund** (see note 17): Counties continues to provide a free service to pass on donations received for specific evangelists. We also, where suitable, reclaim the Gift-Aid and pass this onto the evangelist. During the year Evangelists were supported with £86k (2022: £89k) in this way.
- All running costs for **GSUS Live** has been historically met by grants and donations.
- The **Counties Planting Network** fund was set up to promote and assist church planting and training, using the M4 training model (see further information above).
- The **Evangelization Society** (TES) fund is used to receive donations that continue to be made to the charity, previously of the same name, with a view to continue to use these funds for pioneering evangelistic projects undertaken across the UK.
- The **Schools Resources**, and **Training** fund arose as a result of a grant to Counties by the Weald Trust during the financial year. Counties sought this to be used to develop these resources and extend the impact of Counties' activities in these areas. We were not able to spend the funds during the year, but have been identified as expenditure in our budget for the year ending 30 September 2024.

- **Church Support fund** exists to assist local churches and to receive grant funding to help meet the costs of our team of Regional Connectors who connect with and help meet the needs of local churches.

The **Designated Funds** are where the trustees seek to use resources available for specific use:

- The **Restructuring fund** of £50,000 has been designated by the Trustees to help meet the cost of developing our strategic plans and objectives as outlined in section b) Looking to the Future, earlier in this report.
- The **CPN fund** of £30,000 has been designated to set aside funds to meet the budgeted deficit in this area of work in the coming year.
- **Fixed Assets Net Book Value fund**: this fund has been established in the year to account for the net book value of our fixed assets and property investments which are by definition not available as free reserves. The total value of this fund is £355,475 at the year end. This includes income the value of the property (£259,500) that was bequeathed to Counties as part of a legacy. At the year-end the property had not been legally transferred to Counties, it is therefore disclosed as accrued income in the balance sheet.

e) Challenges faced

- i) **Global & national 'Cost of Living Crisis'**: Counties continues to give thanks for continued support from personal donors, churches and trusts, despite the impacts of the pandemic, inflation, the war in Europe and investment values fluctuating. We give thanks for the partnership of churches, trusts and individuals in faithfully supporting the Lord's work via Counties, often with sacrificial giving.
- ii) During the international **Covid19** outbreak and pandemic, although many of the charity's activities were restricted, we looked for new and creative ways to fulfil our charitable goals. Since the end of the pandemic the charities activities have continued to be affected in several ways:
 - **Schools' resources**: during the pandemic many churches were unable to connect with schools, and many of Counties' schools resources bookings were cancelled. We were encouraged that the majority of visits were rearranged, however in the longer term some churches have struggled to restart schools' work.
 - Many of the Counties' **Evangelists** were able to respond during the pandemic via new opportunities in the community including social media activities, preaching on-line via Facebook/Zoom, serving the community, setting up new initiatives. Some of these 'new ways of working' have been able to continue.
 - **Governance & administration**: meetings being held via video calls have continued to be an effective way of connecting across the country including Counties' AGM and Steering Group meetings continuing to be held via video conferencing.
 - Counties **training** has also continued online, including ETP and TEAM.

The Trustees seek to anticipate external challenges and any significant impact on the charity's operations and reserves. The trustees seek for the charity to hold sufficient reserves to be able to meet these challenges.

f) General Public Benefit

The trustees acknowledge the guidance of the Charity Commission in respect of Public Benefit and the Advancement of Religion and have paid due regard to it in the affairs of the charity. Through the varied ministries of the evangelists and our resources we see

- advancement of the objects of the charity, as outlined in the Memorandum & Articles of Association to advance the Christian Faith, in particular bringing people to a personal faith in Jesus Christ and eternal security;
- individuals of all ages finding friendship, hope and healing;
- families being reordered and brought into stability;
- communities being served with practical help;
- encouragement towards personal responsibility and mutual acceptance;
- bringing new Christian believers into local worshipping and supportive communities.

Christian belief offers people a set of values by which to live, to make moral decisions and to interact with others. The majority of Counties arranged events and services are open to the public and these benefits have

helped to meet religious, spiritual and educational needs, as well as supporting and helping individuals irrespective of background and status.

g) Risks Policy

The trustees annually review the principal risks the charity faces including analysing the likelihood and impact of each risk. The Chief Operations Officer carries responsibility as the Risk Assessment Manager. The principal risks currently identified, and strategies for managing these risks are as follows:

- Maintaining relationship with funders - regular contact, briefings and periodic visits
- key donors kept informed of activities - key donors invited to major events.
- Loss of key staff - reasonable notice period in place - annual review by trustees of all salaries/expenses
- major office procedures recorded - appraisals consider future aspirations - backup staff trained in roles.
- Safeguarding vulnerable adults & children - Counties Safeguarding Officer appointed - safeguarding training
- Safeguarding/Child protection policy kept up to date and member of Thirtyone:eight.
- Over dependency on income sources – we are encouraging increases of income from individuals & churches
- regularly monitoring sources of income – proactively and consistency seeking to diversify and increase sources of income.

h) Reserves and Investment Policy

The Charity is reliant on voluntary income, legacy income and investment income which has fluctuated significantly in the past. At their annual **reserves policy** review Counties trustees agreed target level should be:

£300,000	Base reserves of 4-5 months expenditure
+ £400,000	Free reserves to match 3 years of legacy income
= £700,000	total Liquid reserves

The trustees anticipate increasing Base reserves to £350,000 during the next three years. The trustees aim to hold these unrestricted reserves to meet the objectives of:

- Funding the fixed and working capital needs of the charity;
- Enabling the charity to consistently deliver its aims and objectives over the medium term even though its income may fluctuate;
- Facilitating a restructuring or orderly winding up process if the need arose.

The Charity currently holds **liquid reserves**, being those Unrestricted Funds not held as fixed assets, designated for specific purposes or otherwise committed at the balance sheet date of £460,632 (2022 - £466,189). This gives rise to Free Reserves of £160,632 (2022 - £166,189).

When setting the annual budget, the trustees plan to consume existing free reserves over a three-year period in the anticipation that they will be replenished by further legacies, and other income, during that period. The trustees believe that this policy enables the charity to invest in sustainable growth and new strategic developments so that the charity can deliver a consistent quality of work over the years.

The charity is advised on investments by Brewin Dolphin Limited and regular contact is maintained with them by means of reports and an annual visit. They have complete discretion, within stated guidelines, over investment decisions and changes in investment holdings have taken place during the year. Their performances are measured against relevant benchmark portfolios. An Investment Policy is documented and reviewed annually by the trustees. Whilst all major investments are available to the charity, we aim for all investments to be in keeping with the nature of the charity and the views of the trustees.

Day-to-day financial management is the responsibility of the Chief Operations Officer who circulates to the Finance Sub Committee monthly management accounts and cashflows as well as quarterly valuations of the investment portfolio. The latter includes reports outlining performance against benchmarks, a summary of market performance and an investment strategy outlook. The Finance Committee, which comprises four

trustees, the CEO and the Chief Operations Officer, meets at least twice a year and keeps all trustees informed at their meetings. The full body of trustees has to approve any policy changes.

i) Related Parties and Relationships with other Charities

The trustees, who are all Directors, received no remuneration as a result of their office during the year. No Trustee or other person related to the charity, apart from as detailed in note 19, had any personal interest in any contract or transaction entered into by the charity during the year.

In the furtherance of its objects, the charity has entered into strategic alliances with other charities.

- **Living the Passion:** Counties is involved in planning joint conferences with GLO Europe, Church Growth Trust (charity no. 1138119), Echoes International (charity no. 1173851), and Partnership (charity no. 802564). The next conference will be in October 2024. Smaller regional conferences have also been held.

LIVING THE
PASSION

j) Relations with Financial Supporters

Counties greatly values the support it receives from individuals, churches and trusts. We could not fulfil our objectives without the financial and prayer support that we receive from these individuals and organisations.

Activities: Counties evangelists and staff spoke in hundreds of churches across the country during the year, and we hosted our first revised Counties Family Day. During the last year, 79 new supporters joined us in mission by making their first donation to Counties. We continue to build towards Counties' future by encouraging regular support, including 12 people who began to give regular standing orders to Counties. We give thanks that donations to some of our newer initiatives e.g. Key to Life, Neighbourhood Chaplains & Counties Planting Network, continued to grow. In the past year Counties did not use commercial fundraisers.

Protection: We seek to be respectful and relational in all our interactions with our supporters. We seek to build trust with our supporters by being honest and transparent in all our communications. We acknowledge all donations (unless we are asked not to) and communicate the impact of donations to supporters through our annual report letter, annual calendar, magazines, e-newsletters and bespoke publications. Individuals are asked to opt-in to receive communications from Counties, unless they reasonably meet the criteria of legitimate interest, where there is clear evidence of their recent interest in our work. We provide opportunities for individuals to opt-out from any communications in clear and easy ways.

Complaints: Fundraising complaints are handled through our standard complaints' procedure. No complaints relating to fundraising were received during the year.

k) Structure, Governance and Management

The charity does not have share capital and is limited by guarantee of the members. All trustees are members along with the chair, secretary and treasurer of each Counties Link Group, where such offices are filled. Members meet annually at the AGM when the affairs of the charity are considered and detailed reports are presented on various activities.

The trustees meet at least quarterly, and control the overall administration and policy decisions. Every effort is made to ensure that the trustees, all of whom are committed Christians with an interest in the promotion of the Christian faith, includes trustees of varied professional skills, qualifications and experience who are drawn from various parts of the UK. Due regard is given to the recruitment of new trustees who will ensure continuity. The trustees, from time to time, appoint sub-committees to deal with specific areas of the work. These usually constitute one or more trustees where appropriate, administrative staff and other suitably qualified individuals who usually form part of the general charitable body.

Potential new trustees are nominated and if selected are interviewed by representative(s) of the trustees, with their appointment being confirmed at the AGM. All new trustees are provided with a portfolio of papers giving appropriate information including policies and procedures, together with Charity Commission publications. They are also provided with training as appropriate. All trustees serve for a three-year period but may stand for re-election. The trustees wish to express thanks to A Taylor-Roberts who resigned from the trustees during the year.

There is a small salaried staff administering the day-to-day affairs of the charity and the office is located at 30 Haynes Road, Westbury, BA13 3HD. The trustees on the finance committee meet independently with the auditors to ensure an independent view is received on how the office team maintains the finances of the charity. General management of the charity is in the hands of the CEO and COO.

Arrangements for setting key management personnel pay: the trustees review all staff salaries annually, including advice from Counties' H.R. group which includes four trustees.

I) Statement of trustees' responsibilities

The trustees (who are also directors of Counties for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to make themselves aware of that information.

Trustees information

Trustees, who are Directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are given on page 11. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. Approved by the Board of trustees and signed on its behalf by

R Canham
(Trustees Chair)

Date:

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:	S R Bennett R E Canham (chair) J Davies S McQuoid C Taylor P Singleton A Taylor-Roberts (resigned August 2023) J Wilkes
CHIEF EXECUTIVE OFFICER	J G M Erwin
CHIEF OPERATIONS OFFICER & COMPANY SECRETARY	J Brooks-Martin
EVANGELISTS in attendance at trustees at year end	P Curley P Willmott
REGISTERED OFFICE	30 Haynes Road Westbury BA13 3HD
BANKERS	Barclays Bank plc 32 Market Place Warminster BA12 9AR
AUDITOR	Burton Sweet Limited The Clock Tower, 5 Farleigh Court Old Weston Road, Flax Bourton BRISTOL BS48 1UR
INVESTMENT BROKERS AND ADVISERS	Brewin Dolphin Limited 12 Smithfield Street London EC1A 9BD

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTIES YEAR ENDED 30 SEPTEMBER 2023

Opinion

We have audited the financial statements of Counties (the "Charity") for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 September 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with international Standards in Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTIES YEAR ENDED 30 SEPTEMBER 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Other matter

The corresponding figures presented in these financial statements are unaudited.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTIES YEAR ENDED 30 SEPTEMBER 2023

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with those charged with governance and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, pensions, environmental and health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and remaining alert during the audit for any indications of non-compliance.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of those charged with governance and other management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- discussing amongst the engagement team the risks of fraud;
- gaining an understanding of the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- testing journal entries to identify unusual transactions;
- assessing whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigating the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNTIES
YEAR ENDED 30 SEPTEMBER 2023

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state in them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Ed Marsh BSc (Hons) FCA DChA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited

Statutory Auditor

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

Date:

COUNTIES (Formerly Counties Evangelistic Work)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted				
	Notes	Free Reserves funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:						
Donations and gifts	2	612,170	-	434,031	1,046,201	666,387
Legacies		275,500	-	5,991	281,491	15,824
Investments	3	12,161	-	-	12,161	9,645
Charitable activities						
<i>Resources</i>		115	-	720	835	(881)
Other income		63,130	-	-	63,130	22,050
Total income		963,076	-	440,742	1,403,818	713,025
Expenditure on:						
Raising funds	4	29,182	-	5,477	34,659	31,360
Charitable activities	5	606,777	-	301,259	908,036	806,372
Total expenditure		635,959	-	306,736	942,695	837,732
Gains/(Losses) on investments	11	13,475	-	-	13,475	(58,926)
Net Income/(Expenditure)		340,592	-	134,006	474,598	(183,633)
Transfers between funds	17	(457,679)	435,475	22,204	-	-
Net movement in funds	6	(117,087)	435,475	156,210	474,598	(183,633)
Reconciliation of funds						
Funds brought forward	17	577,719	-	40,663	618,382	802,015
Funds carried forward	17	460,632	435,475	196,873	1,092,980	618,382

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Prior year fund comparatives are shown in note 9.

The notes on pages 20 to 31 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

Company number 01041761

		2023		2022
	Note	£	£	£
Fixed assets				
Tangible assets	10		95,975	111,530
Investments	11		356,414	335,445
Total fixed assets			<u>452,389</u>	<u>446,975</u>
Current assets				
Debtors	12	279,733		25,951
Cash and bank balances		373,902		150,620
Total current assets		<u>653,635</u>		<u>176,571</u>
Creditors: Amounts falling due within one year	13	<u>(13,044)</u>		<u>(5,164)</u>
Net current assets			640,591	171,407
Net assets			<u>1,092,980</u>	<u>618,382</u>
Funds				
Unrestricted funds				
<i>Free reserves funds</i>	18		460,632	577,719
<i>Designated funds</i>	18		435,475	-
Restricted funds	18		196,873	40,663
Total funds			<u>1,092,980</u>	<u>618,382</u>

Approved by the board of Trustees and Directors and signed on its behalf by

R E Canham

S R Bennett

Date:

The notes on pages 20 to 31 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
Net cash outflow from operating activities	15	156,600	(108,728)
Non-operational cash flows:			
Investing activities			
Fixed asset additions		(13,371)	(27,223)
Payments for investments		(18,097)	(26,570)
Proceeds from the sale of investments		4,808	16,163
Proceeds from the sale of fixed assets		78,782	22,050
Investment income		12,161	9,645
Investment management charges		(3,396)	(3,599)
		<u>60,887</u>	<u>(9,534)</u>
Net cash inflow/(outflow) for the year	16	<u><u>217,487</u></u>	<u><u>(118,262)</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 20 to 31 form part of these financial statements

1 Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

b) Fund accounting

Funds held by the charitable company are either:-

- Unrestricted funds - these funds can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these funds can only be used for the specific purpose designated by the donor.
- Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Other than legacies, all income is included when receivable.
- Legacies are not included in the financial statements until the amount receivable is known and confirmed.
- Government grants in relation to Coronavirus Job Retention Scheme were recognised in the year as grant income.

d) Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are included within support costs.

Support costs have been allocated on the basis of staff time or the estimated use of facilities.

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to pay out resources.

e) Tangible fixed assets

Expenditure on assets with an estimated economic life of more than twelve months and a cost of more than £1,000 is capitalised.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less residual value of each asset over its expected useful life. No depreciation is charge on freehold land.

Annual depreciation rates are as follows:

Freehold property	Over 50 years
Office & computer equipment	33% straight line
GSUS Live exhibitions	20% straight line
Key to Life exhibitions	20% straight line
Life exhibitions	33% straight line

Freehold property is held at cost.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

1 Accounting policies (continued)**g) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

h) Fixed asset investments

Fixed asset investments are included at their market value. Realised and unrealised gains and losses on revaluation are included separately in the Statement of Financial Activities.

i) Going Concern

These financial statements have been prepared on the going concern basis. No material uncertainties that may cast significant doubt on the ability of the Charity to continue as a going concern have been identified by the Trustees.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2023 £
Trust grants:			
Trust grants (anonymous)	375,200	315,973	691,173
Church planting grants	-	19,500	19,500
Donations and gifts from individuals	228,261	89,953	318,214
Gift aid received	8,709	8,605	17,314
	<u>612,170</u>	<u>434,031</u>	<u>1,046,201</u>

Prior year comparative

	Unrestricted funds £	Restricted funds £	Total 2022 £
Trust grants:			
Trust grants (anonymous)	318,100	102,091	420,191
Church planting grants	-	15,400	15,400
Donations and gifts from individuals	133,564	79,219	212,783
Gift aid received	8,833	9,180	18,013
	<u>460,497</u>	<u>205,890</u>	<u>666,387</u>

Counties is exceedingly grateful for the ongoing support of individuals, churches and grant making trusts. Many of these trusts prefer to remain anonymous.

3 Investment income

	Free Reserves funds	Restricted funds	Total 2023
	£	£	£
Quoted investments	10,890	-	10,890
Bank interest	1,271	-	1,271
	<u>12,161</u>	<u>-</u>	<u>12,161</u>

Prior year comparatives

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Quoted investments	9,641	-	9,641
Bank interest	4	-	4
	<u>9,645</u>	<u>-</u>	<u>9,645</u>

All investment income arises from assets held in the UK.

4 Expenditure on raising funds

	Free Reserves funds	Restricted funds	Total 2023
	£	£	£
Salaries and office assistance	16,123	3,205	19,328
News magazine (inc. postage)	2,483	45	2,528
Website and internet	5,737	29	5,766
Promotion and publicity	1,443	2,198	3,641
Investment management costs	3,396	-	3,396
	<u>29,182</u>	<u>5,477</u>	<u>34,659</u>

Prior year comparative

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Salaries and office assistance	15,900	3,120	19,020
News magazine (inc. postage)	2,879	58	2,937
Website and internet	4,429	210	4,639
Promotion and publicity	1,165	-	1,165
Investment management costs	3,599	-	3,599
	<u>27,972</u>	<u>3,388</u>	<u>31,360</u>

5 Analysis of charitable expenditure

	Grants payable	Direct costs	Support costs	Total 2023
	£	£	£	£
Evangelists and training	392,776	177,523	114,950	685,249
Schools Resources	-	128,066	94,721	222,787
	<u>392,776</u>	<u>305,589</u>	<u>209,671</u>	<u>908,036</u>

Prior year comparatives

	Grants payable	Direct costs	Support costs	Total 2022
	£	£	£	£
Evangelists and training	382,642	101,799	100,584	585,025
Schools Resources	-	139,053	82,294	221,347
	<u>382,642</u>	<u>240,852</u>	<u>182,878</u>	<u>806,372</u>

Counties provides monthly gifts, as funds allow, to a number of evangelists the charity is in long-term association with. These amounts vary regularly. The average number of evangelists financially supported during the year was 46 (2022: 49). All grants made in the year were to individuals.

Support costs

	Evangelists and training	Schools Resources	Total 2023
	£	£	£
Personnel costs including wages	68,954	56,417	125,371
Premises costs	3,782	3,093	6,875
Office expenses	24,649	20,841	45,490
Depreciation costs	7,301	5,973	13,274
Governance costs	10,264	8,397	18,661
	<u>114,950</u>	<u>94,721</u>	<u>209,671</u>

Prior year comparative

	Evangelists and training	Schools Resources	Total 2022
	£	£	£
Personnel costs including wages	63,173	51,682	114,855
Premises costs	2,897	2,367	5,264
Office expenses	23,108	18,912	42,020
Depreciation costs	6,621	5,418	12,039
Governance costs	4,785	3,915	8,700
	<u>100,584</u>	<u>82,294</u>	<u>182,878</u>

6 Net (expenditure)/income for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	13,274	12,040
Auditor's fees	12,850	-
Independent examiner's fees	-	4,254
- prior year (over)/under accrual	-	560
Reimbursement of Trustees' travel and subsistence expenses: for trustees' meetings and duties to 5 Trustees (2022: 6 Trustees)	2,957	2,589

No trustees received remuneration during this year or in the previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
		Restated
Wages and salaries	225,392	183,281
Social security costs	14,341	13,141
Pension contributions	16,393	12,329
Benefits in kind	4,714	7,106
	260,840	215,857

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of average headcount, was 9 (2022: 7).

Key management personnel received employment benefits in the year of £89,521 (2022: £82,136).

8 Taxation

The company is registered as a charity and is therefore not liable to corporation tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

9 Fund comparatives for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:			
Donations and gifts	460,497	205,890	666,387
Legacies	15,824	-	15,824
Investments	9,645	-	9,645
Charitable activities			
<i>Resources</i>	(881)	-	(881)
Other income	22,050	-	22,050
Total income	507,135	205,890	713,025
Expenditure on:			
Raising funds	27,972	3,388	31,360
Charitable activities	580,198	226,174	806,372
Total expenditure	608,170	229,562	837,732
Gains/(Losses) on investments	(58,926)	-	(58,926)
Net expenditure and net movement in funds	(159,961)	(23,672)	(183,633)
Transfers between funds	(35,915)	35,915	-
	(195,876)	12,243	(183,633)
Reconciliation of funds			
Funds brought forward	773,595	28,420	802,015
Funds carried forward	577,719	40,663	618,382

COUNTIES (Formerly Counties Evangelistic Work)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 Tangible fixed assets

	Freehold Property £	GSUS Live exhibition £	Key to Life exhibition £	LIFE exhibition £	Office & computer equipment £	Total £
Cost						
At 1 Oct 2022	113,250	110,756	183,468	335,896	33,657	777,027
Additions	-	-	-	-	13,371	13,371
Disposals	(20,000)	-	(126,281)	-	-	(146,281)
At 30 Sept 2023	93,250	110,756	57,187	335,896	47,028	644,117
Depreciation						
At 1 Oct 2022	36,367	79,526	183,468	332,952	33,184	665,497
Charge for year	1,281	7,458	-	1,111	3,424	13,274
Disposals	(4,348)	-	(126,281)	-	-	(130,629)
At 30 Sept 2023	33,300	86,984	57,187	334,063	36,608	548,142
Net book value						
At 30 Sept 2023	59,950	23,772	-	1,833	10,420	95,975
At 30 Sept 2022	76,883	31,230	-	2,944	473	111,530

11 Investments

	Cash £	Funds £	Total 2023 £
Market Value at 1 October 2022	14,788	320,657	335,445
Additions	(18,097)	18,097	-
Disposal proceeds	4,808	(4,808)	-
Realised gains/(losses) on investments	-	752	752
Management fees	(3,396)	-	(3,396)
Dividends & interest	10,890	-	10,890
Unrealised gains/(losses) on investments	-	12,723	12,723
Market Value at 30 September 2023	8,993	347,421	356,414
Historical cost at 30 September 2023	8,993	353,066	362,059

All investments are held in the UK.

12 Debtors

	2023	2022
	£	£
Accrued income	275,141	20,654
Other debtors and prepayments	4,592	5,297
	<u>279,733</u>	<u>25,951</u>

Debtors includes grants due at the balance sheet date, received after the year end.

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	194	482
Accruals	12,850	4,682
	<u>13,044</u>	<u>5,164</u>

14 Operating leases

At 30 September 2023 the organisation had total minimum commitments under non-cancellable operating leases as set out below:

	Vehicles	Vehicles
	2023	2022
	£	£
Amounts payable:		
Within 1 year	13,435	2,007
Between 2 to 5 years	<u>34,112</u>	<u>-</u>

15 Reconciliation of net movement in funds to net cash inflow/(outflow) from operating activities

	2023	2022
	£	£
Statement of Financial Activities: Net movement in funds	474,598	(183,633)
Investment income	(12,161)	(9,645)
Investment management costs	3,396	3,599
Depreciation	13,274	12,040
Net movement from sale of fixed assets	(63,130)	(22,050)
Realised net (gain)/losses on sales of investments	(752)	1,107
Unrealised net (gain)/losses on investments	(12,723)	57,819
Increase / (decrease) in creditors: current liabilities	7,880	799
(Increase) /decrease in debtors	(253,782)	31,236
Net cash inflow/(outflow) from operating activities	156,600	(108,728)

16 Analysis of changes in cash during the year

	2023	2022	Change
	£	£	£
Cash at bank and in hand	373,902	150,620	223,282
Cash held within investments	8,993	14,788	(5,795)
	382,895	165,408	217,487
	2022	2021	Change
	£	£	£
Cash at bank and in hand	150,620	264,425	(113,805)
Cash held within investments	14,788	19,245	(4,457)
	165,408	283,670	(118,262)

COUNTIES (Formerly Counties Evangelistic Work)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

17 Movement in funds

Current Year

	At 1 Oct 2022 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2023 £
Restricted funds						
Evangelists	-	86,083	(86,625)	-	542	-
GSUS Live fund	22,296	70,805	(63,476)	-	(5,871)	23,754
Church Planting Network fund	-	25,896	(66,800)	-	40,904	-
The Evangelization Society	18,367	720	(2,000)	-	-	17,087
School Resources and Training	-	191,194	(22,876)	-	(13,371)	154,947
Church Support	-	66,044	(64,959)	-	-	1,085
	40,663	440,742	(306,736)	-	22,204	196,873
Unrestricted funds						
General free reserves funds	577,719	963,076	(635,959)	13,475	(457,679)	460,632
Designated funds						
Restructuring	-	-	-	-	50,000	50,000
Church Planting Network (CPN) fund	-	-	-	-	30,000	30,000
Fixed Assets NBV	-	-	-	-	355,475	355,475
	577,719	963,076	(635,959)	13,475	(22,204)	896,107
Total funds	618,382	1,403,818	(942,695)	13,475	-	1,092,980

Prior Year

	At 1 Oct 2021 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2022 £
Restricted funds						
Evangelists	-	88,968	(88,968)	-	-	-
GSUS Live fund	-	95,765	(71,207)	-	(2,262)	22,296
Church Planting Network fund	8,309	20,363	(67,271)	-	38,599	-
The Evangelization Society	20,111	794	(2,116)	-	(422)	18,367
	28,420	205,890	(229,562)	-	35,915	40,663
Unrestricted funds						
General funds	773,595	507,135	(608,170)	(58,926)	(35,915)	577,719
	773,595	507,135	(608,170)	(58,926)	(35,915)	577,719
Total funds	802,015	713,025	(837,732)	(58,926)	-	618,382

General fund

This is the main fund of the charity, which receives donations, investment and other income not received specifically for one of the funds. The fund provides support for the evangelists and also finances publicity and development and the overall running of the charity.

In the circumstances, all amounts received within the general fund have been treated as unrestricted income.

17 Movement in funds (continued)

Restricted Funds

Evangelists fund

When the Trustees invite an individual to join Counties as an Evangelist, in effect a restricted fund is created for the Evangelist and their activities that further the purposes of the charity.

GSUS Live fund

The fund exists to finance the running costs of the GSUS Live units.

Church Planting Network fund

The fund exists to enable the planting and replanting of vibrant new churches that make Jesus known across England and Wales.

The Evangelization Society (TES)

These funds are restricted and are to be utilised to fund grants towards evangelistic projects that are a one-off, innovative and pioneering in nature. This is consistent with the previous aims and objectives of TES.

Church Support

Exists to assist local churches, partly via our team of Regional Connectors.

School Resources and Training

This fund has been created as a result of a grant from the Weald Trust which is restricted in its use for the support of schools resources and training.

Designated Funds

Restructuring

This fund has been designated to help meet the cost of developing our strategic plans and objectives in the coming year.

Church Planting Network (CPN) fund

This fund has been designated to set aside funds to meet the budgeted deficit in this area of work in the coming year.

Fixed Assets NBV

This fund has been established in the year to account for the net book value of our fixed assets and property investments which are by definition not available as free reserves.

18 Analysis of net assets between funds

	Tangible Fixed assets	Investments	Other Net assets	Total 2023
	£	£	£	£
Restricted funds	-	-	196,873	196,873
Unrestricted funds				
General funds	-	356,414	104,218	460,632
Designated funds	95,975	-	339,500	435,475
	<u>95,975</u>	<u>356,414</u>	<u>640,591</u>	<u>1,092,980</u>

Prior year comparatives

	Tangible Fixed assets	Investments	Other Net assets	Total 2022
	£	£	£	£
Restricted funds	-	-	40,663	40,663
Unrestricted funds				
General funds	111,530	335,445	130,744	577,719
	<u>111,530</u>	<u>335,445</u>	<u>171,407</u>	<u>618,382</u>

19 Related party transactions

Phil Davies is an evangelist supported by Counties and is the brother of a trustee James Davies. The total paid to Phil Davies in the year was £4,350: (2022 £4,250).

Counties has for many years held a 20.62% interest in 41 Leigh Road, the property occupied by one of our officers, Jonathan Brooks-Martin. During the year Jonathan and his wife purchased this interest from Counties for £59,283 based on two independent valuations that the trustees obtained and with the approval of the Charity Commission.

20 Share capital

The company is limited by guarantee and does not have a share capital. The members' liability is limited to £1 each.

COUNTIES

England & Wales - Charity number 264278

Accounts



COUNTIES

(Formerly Counties Evangelistic Work)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Charity registration number: 264278

Company registration number: 01041761

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The trustees, who are also Directors for the purposes of the Companies Act, submit their Annual Report and the financial statements for the year ended 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102 2015) Accounting and Reporting by Charities in preparing the annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 16 and 17 and comply with the charity's governing documentation and applicable law.

a) Constitution & Objects

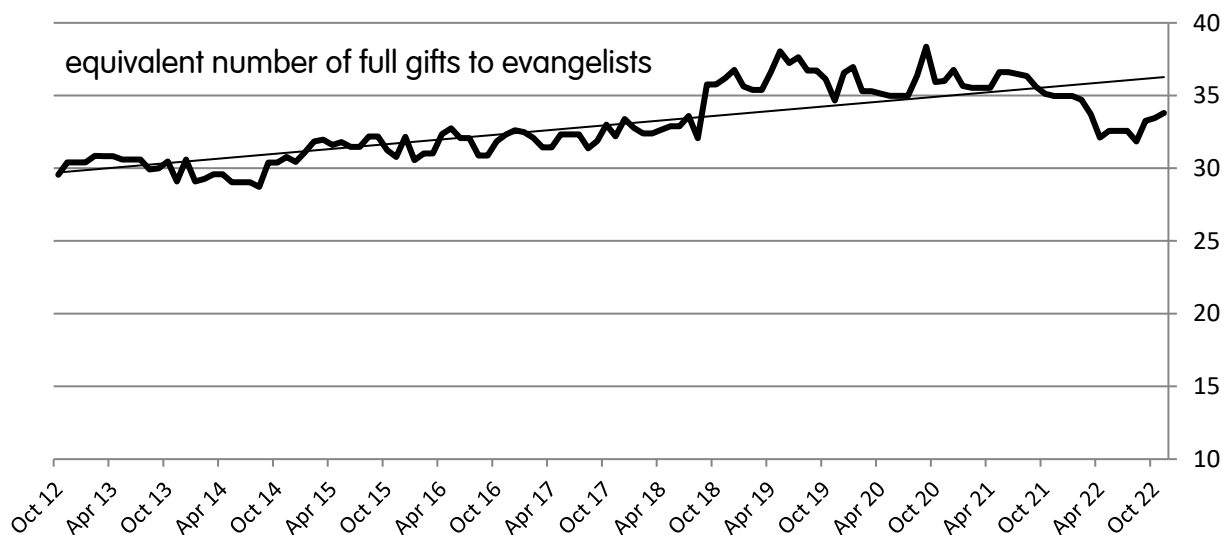
The charity is a charitable company, Counties (formerly Counties Evangelistic Work), number 01041761, but is known publicly as Counties. The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and Articles of Association. The object of the charity, as outlined in the Memorandum and Articles of Association are "To advance the Christian Faith by such means being charitable as the Trust may determine".

b) Review of Developments during the year

The following summarises the main developments during 2021/22. The trustees met for a retreat to review the organizational strategy in March 2022. Counties continues to pursue its mission of making Jesus known, and equipping local churches in this task, through supporting Evangelists, developing and utilizing Resources, and through the development of Training. A new mission statement strapline was introduced following the strategy review. "Making Jesus known: inspiring and equipping local churches". This better reflects both the mission of Counties and a key way in which it pursues that mission.

• Evangelists

The total number of self-employed evangelists financially supported with a standard-gift or part-gift at the year-end was 47, including many seniors and widows, which equates to an average for the year of nearly 34 full gifts. This has increased in recent years (see chart below). These figures do not include spouses, many of whom are also very active in the work.



In addition, Counties has five **Associate Evangelists** who are able to benefit from fellowship, training and conferences, however they do not receive financial gifts.

We give thanks for the many years of commitment and service for the Counties seniors and widows who have passed away during the financial year. In addition, during the year, two evangelists left Counties.

The evangelists, in seeking to fulfill the charity's objects, are involved in a host of initiatives. These include holiday clubs for children and seniors; training; drop-in centers for support and advice regarding parenting, relationships and finance; youth camps; focus groups for men; door-to-door outreach; street evangelism;

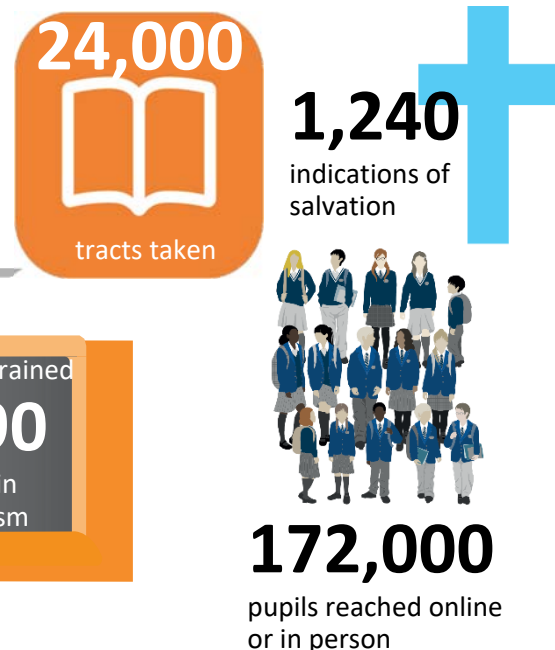
small groups; school visits; visiting prisons and helping ex-offenders; Christian education and preaching. Some evangelists work with all ages and backgrounds, whilst others have a specific focus such as international students, teenagers, children, men, women, migrants, international merchant seafarers or other communities. Some of the more experienced evangelists are involved in mentoring other evangelists or working with churches to help them develop more effective teaching and evangelistic programmes.

Evangelists meet at least twice each year in six **regional Cluster groups**: South-West England, South Central England, East of England, Wales, Midlands and North of England. Each Cluster is led by a link evangelist who co-ordinates the gatherings. The purpose of the Clusters is to share personal and pastoral support, to enable training, and to consider the wider strategic opportunities in each region and across the UK. The regional gatherings are attended by the CEO, the Training Officer, and the Trustee(s) within each region.

In addition to these regional gatherings, Counties seeks to continue to have **annual conferences** for the evangelists, trustees and staff. In October 2021 Counties helped to arrange the joint Living the Passion conference. This was followed by our own very successful conference for evangelists, staff and trustees and their families, which was held in Worcestershire in 2022.

An estimate of 12-months
to November 2022

(*based on 6 months data)



• Training

- o Counties is delighted to continue to see growth and impact of the training initiatives led by Counties Training Officer.
- o Counties' **Evangelists Training Programme (ETP)** continues to develop and during the year. One trainee extended his time on the programme, and three new trainees joined ETP. Some of the programme continues to be run online, which has opened up new avenues for training, and we plan to pursue ways to develop this style of learning. We are committed to train evangelists in a variety of settings, and not all will necessarily become Counties evangelists.
- o A **Training Development Group** continues to develop Counties' training programme, which included: two residential weeks with the Emerging Evangelists' Institute; Biblical money management (preparing accounts, dealing with HMRC, basic admin skills); schools' work training day; children's work training day; opportunities to train with other organisations e.g. GLO, Crown Jesus (N.Ireland), Open Air Campaigners; outreach at Agriculture Shows; public speaking training; individual training placements with Counties evangelists; monthly reflections; and mentoring meetings.

- o Counties also runs **TEAM** (Training in Evangelism and Mission) as a one-year programme for young people to take a year out and serve alongside Counties' evangelists and resources, with local church placements in the UK. The programme also includes a 4-week study period at Tilsley College, Motherwell. During the one person joined the programme.
- o The development of TEAM builds on the success of our **One2Lead** training for teens and twenties. This programme has for a number of years run in Chepstow with six weekends spread over two years. One2Lead launched its second venue at Menadue, Tintagel (Cornwall) in the Spring of 2022, and we have plans to launch a third venue in the East of England.
- o **Enable** (formerly the **National Training Network**) continued to serve a network of service groups and independent churches in conjunction with partner provider GLO.
- **Church Resources:** Counties occasionally provides investment for the development of new evangelistic resources for the church.
 - o **Neighbourhood Chaplains** equips and encourages churches (Eph. 4.12) in reaching out to people in their communities through house-to-house contact (Acts 20.20) and a variety of community focused projects. This resource includes training sessions and a 'toolkit' for churches with teaching and procedures. Volunteers can be involved in initial contact, befriending or as a 'helping hand'. We give thanks that Counties' effective team has continued to respond to enquiries, train, equip and support churches running Neighbourhood Chaplains. During the financial year 28 churches attended an 'Inform & Inspire' event; and 14 new churches were trained, including 95 new chaplains. At the year-end 24 scheme members are either operational or awaiting launch.
 - o **Counties Planting Network:** in April 2019 Counties launched the Counties Planting Network, with the vision to work with local churches in the training, equipping and supporting of church planting and replanting teams across the UK. Counties has partnered with M4 Europe, and through the M4 programme we are able to assess, train and coach church planting team leaders and their teams. M4UK launched in September 2019 and by September 2022 the scheme had been able to equip attendees from various church plants. During the financial year the M4UK 'Learning Communities' event in March took place in Ross-on-Wye, with the second also happening there during September. Jordan & Lacy Armstrong joined Counties as church planters in September 2022.
- o **Church support:** During the year Counties worked very closely with Partnership towards taking on responsibility for the roles of their Regional Coordinators. This group currently consists of five people who help network with local churches in the following regions: South-West England; North-West England and North Wales; South Wales; East of England; London and South-East England. Counties is excited to dovetail the work of these Coordinators with our existing ministries, as well as to deepen the opportunities for new and extended partnerships with local churches, in seeking to inspire and equip them in their mission of making Jesus known.
- **Schools' resources:** Unfortunately, during the past year Covid-19 meant that many of the planned activities were cancelled; however, we were encouraged that the majority were postponed until visits will be possible.

- o For over twenty years **GSUS Live** has helped secondary school students to explore the themes of fear, forgiveness and rejection through the teachings of Jesus. We give thanks that the two multi-media trailer classrooms helped over half a million students. During the last financial year both units were decommissioned due to irreparable wear and tear. However, the trailers have been replaced by a new version of GSUS Live using the existing programme, but on tablets and in a classroom environment, with a first unit launched in October 2021, and a second unit in February 2022. This has enabled us to continue bookings, enabling around 30,000 students/year to hear who Jesus is, what he said, what he did and why He is fundamental to the Christian faith. Counties continues to acknowledge the generosity of the sponsoring trust which supports this resource.



- o The **Life exhibition** is an educational resource to help groups of Christians and churches to link with local schools and demonstrates that Jesus Christ is relevant in the 21st century. The main focus of this resource is with primary schools. The resource continues to develop to ensure that it is technologically up-to-date and increase the impact. During 2022 the Life exhibition was visited by 6,500 pupils, with 150 volunteers giving their time to making Jesus known. Generous new trust funding has enabled us to begin to investigate updating our primary school resources so we will be able to update our cutting-edge resources that are linked to the existing school RE teaching to help churches connect with their communities and for many years to come.

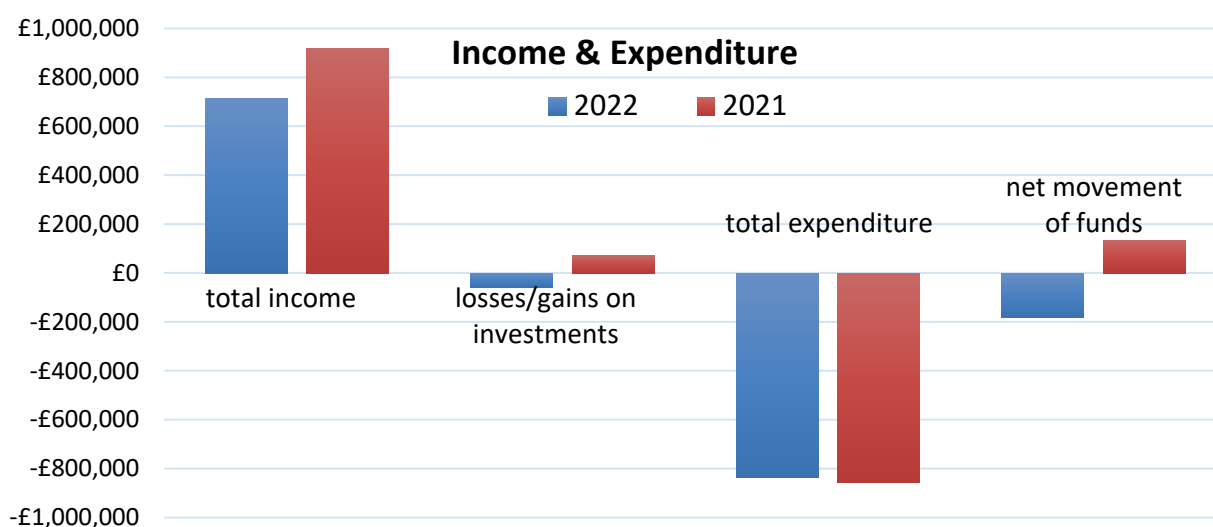


- o **Key to Life** is a mobile experience sharing the story of Jesus through a series of interactive and immersive lessons. Key to Life has been successfully operating since 2015. Although aimed primarily at school children, Key to Life can also be used at outreach events such as fun days and agricultural shows, and it can be hired for a week or up to a half-term. In November 2017 this exciting resource won 'Best use of Digital Media in Youthwork' at the Premier Digital annual awards. After a Covid19 pause last financial year, we were encouraged that visits were able to resume with Key to Life hosted by 52 schools across the UK, with 8,245 children visiting.



c) Results and Financial Review

This has been both an exciting and challenging year from a financial perspective as the charity has experienced an overall net deficit of £183,633 compared to a surplus of £134,216 in the previous year. Income and expenditure for the year are shown in the Statement of Financial Activities on page 13. **Income** for the charity has decreased to £713,025 (2021: £919,808), with the largest change arising from legacy income which has decreased to £16k from £188k in 2021. **Expenditure** decreased marginally to £837,732 (2021: £856,012). Movements on individual funds are summarized in note 17.



COUNTIES (Formerly Counties Evangelistic Work)

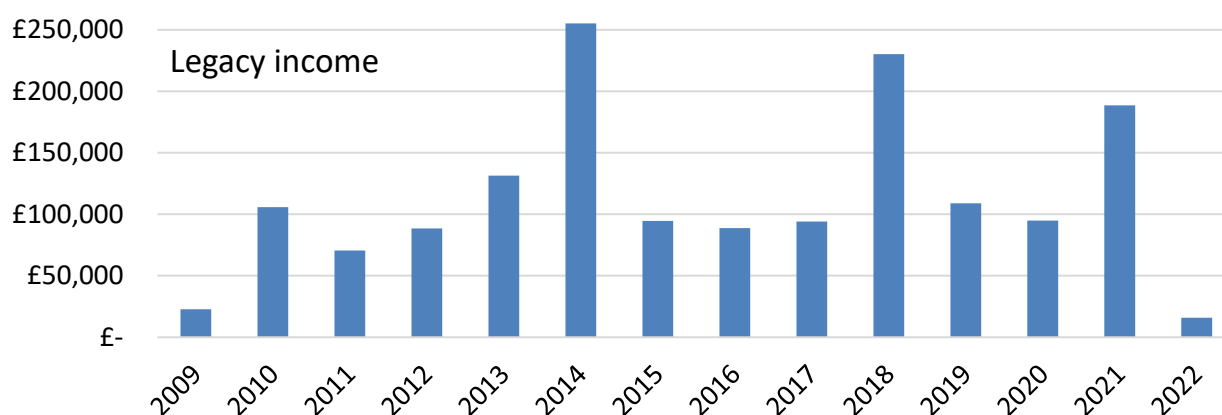
REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2022



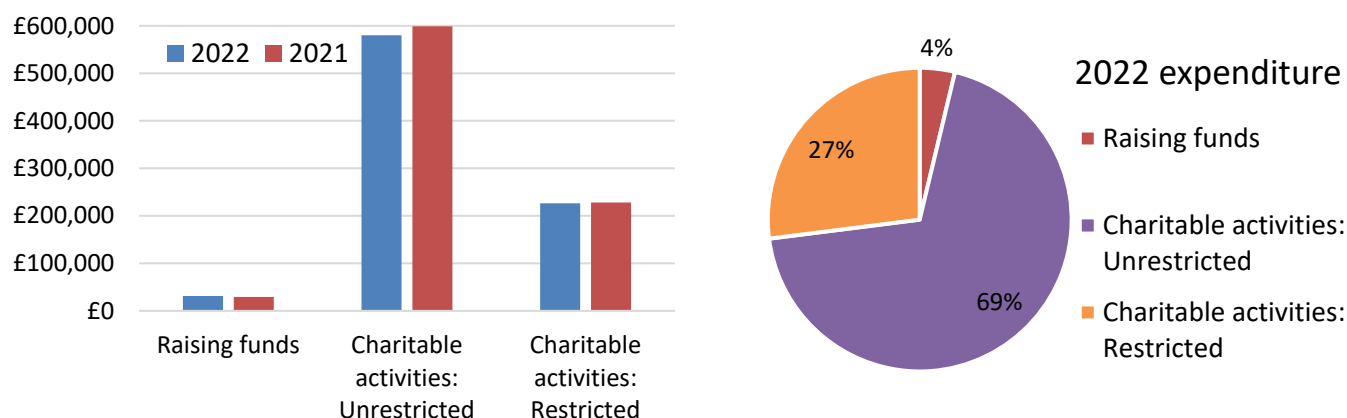
Unrestricted Funds shows an operational net deficit of £159,961, and income for the year decreased to £507,135. The two main factors that gave rise to the decreased income and deficit are: significant losses on investments of £58,926 (in the previous year this was a gain of £70,420) due to market conditions, and legacy income is greatly reduced.

Legacies cannot be regarded as regular income, needless to say the trustees are grateful to all those who have made provision in their will. The following graph shows how legacies have fluctuated since 2009, but on average the charity has received £132k a year. Without the legacy income stream much of the work of Counties would not be possible. As we never know when legacies will be received, we have to be slightly more cautious than we would like with respect to the use of reserves. This does make it more difficult for the trustees when we set our annual budget. Our approach is to set a budget deficit for the year ahead in faith that legacies will be forthcoming to cover that deficit, but also knowing that there are adequate free reserves available if the Lord's timing of legacies is different.



Since the end of the financial year, Counties has received a significant one-off gift from a grant making trust of £120,000 for schools' resources, with an additional gift is anticipated towards training of around £60,000.

The following analysis of total expenditure represents £837,732 (2021: £856,012). Within this Unrestricted Fund expenditure is £608,170, a decrease from 2021 which was £623,385. Within Counties we take great care to ensure that we maximise the use of funds for charitable purposes and apply our limited resources to where the need is greatest. This is capably managed by the team at Westbury.



The trustees are eager to see the work of Counties grow; we have an expectation to appoint more evangelists and hopefully some of those in new areas across the UK. We want to train and support them more effectively so that they are enabled to use their God given gifts to bring the Good News to the nation. We also want to see the range of exciting resources we have better utilised to engage with people and create opportunities for them to hear about the Christian faith. We continue to seek ways to increase and diversify our income base; we have been encouraged that some areas are already bearing fruit.

COUNTIES (Formerly Counties Evangelistic Work)

REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2022



The areas we have been looking at are:

- **Deputation** In-the past year we were encouraged to receive £142k of Unrestricted income via gifts from churches and individuals supporting Counties. This represents around 31% of total unrestricted income and we hope there is capacity for this to increase as we communicate information about the work. We do not wish to take anything away from the direct generous support of evangelists. However, we hope that churches and individuals will also recognise the need to give towards the essential support function offered by the charity as a whole. To this end we have provided resources to evangelists to help promote this when they visit churches in their area.
- **Grants** We have approached a number of charitable trusts with a view to them providing core support for specific aspects of the work of the charity. This is particularly helpful where we are trying to initiate new projects.
- **Legacies** Several years ago we produced a legacy pack to help guide individuals when they are writing or renewing their wills.

The **Restricted Funds** are the GSUS Live, the Evangelists Fund, the Counties Planting Network and TES.

- All running costs for GSUS Live are met by grants and donations. It is very encouraging to see, after Covid19 cancellation, GSUS Live is beginning to enjoy good utilization and reaching many students.
- **Evangelists fund** (see note 17): Counties continues to provide a free service to pass on gifts received for specific evangelists. We also, where suitable, reclaim the Gift Aid and pass this onto the evangelist. During the year £89k (2021: £87k) was gifted in this way.
- The Counties Planting Network fund was set up to promote and assist church planting and training, using the M4 training model (see further information on page 3).
- The Evangelization Society (TES) fund is used to receive gifts that continue to be made to the charity, previously of the same name, with a view to continue to use these funds for pioneering evangelistic projects undertaken across the UK.

d) Covid-19 Impact & Response

During the international Covid19 outbreak and pandemic, although many of the charity's activities were restricted, we have looked for new and creative ways to fulfil our charitable goals.

Charity activities

- Although many of the **Evangelists** normal activities were initially curtailed we were encouraged that many were able to respond to new opportunities in the community including social media activities, preaching on-line via Facebook/Zoom, serving the community, setting up new initiatives, and launching new initiatives.
- **Schools' resources:** during the previous financial year local churches ability to connect with schools was limited. Although all planned visits for GSUS Live and Key to Life during initial lockdowns were cancelled, we were encouraged that the majority of areas rearranged a visit and operations resumed in November 2020.
- For **Neighbourhood Chaplains** some churches were able to respond to new community opportunities.
- **Charity Governance:** Counties' Trustees rose to the challenge of Covid-19 and met more regularly to support the team and evangelists in the work. Counties' AGM was held via video conferencing, with encouraging participation.

Counties put in place **control measures** for the charity's operations to mitigate against transfer risks including a Covid Risk assessment, with additional control measures implemented at the office and for remote staff. From the Westbury office staff often began working from home when suitable, with a rota to staff the office. Much of the training moved online, including ETP, TEAM and M4 church planting training.

Financial implications of Covid-19: the impact to Counties was significant in some areas and appropriate action was taken. However, Counties continues to give thanks for continued support from personal donors, churches

and trusts, despite the impacts of the pandemic. In addition, some of the Counties evangelists were able, where appropriate, to claim the governments Self-Employment Income Support Scheme grants.

Long term implications: There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty caused by the worldwide Covid-19 crisis. Whilst the Trustees anticipate there could be significant impact on the charity's operations and reserves in the coming years, the charity currently has sufficient reserves to be able to meet these challenges.

e) General Public Benefit

The trustees acknowledge the guidance of the Charity Commission in respect of Public Benefit and the Advancement of Religion and have paid due regard to it in the affairs of the charity. Through the varied ministries of the evangelists and our resources we see

- advancement of the objects of the charity, as outlined in the Memorandum & Articles of Association to advance the Christian Faith, in particular bringing people to a personal faith in Jesus Christ and eternal security;
- individuals of all ages finding friendship, hope and healing;
- families being reordered and brought into stability;
- communities being served with practical help;
- encouragement towards personal responsibility and mutual acceptance;
- bringing new Christian believers into local worshipping and supportive communities.

Christian belief offers people a set of values by which to live, to make moral decisions and to interact with others. The majority of Counties arranged events and services are open to the public and these benefits have helped to meet religious, spiritual and educational needs, as well as supporting and helping individuals irrespective of background and status.

f) Risks Policy

The trustees annually review the principal risks the charity faces including analysing the likelihood and impact of each risk. The Chief Operations Officer carries responsibility as the Risk Assessment Manager. The principal risks currently identified, and strategies for managing these risks are as follows:

- Maintaining relationship with funders - regular contact, briefings and periodic visits
 - key donors kept informed of activities
 - key donors invited to major events.
- Loss of key staff - reasonable notice period in place - annual review by trustees of all salaries/expenses
 - major office procedures documented
 - appraisals consider future aspirations
 - backup staff trained in main roles.
- Safeguarding vulnerable adults & children - Counties Safeguarding Officer appointed - safeguarding training
 - Safeguarding/Child protection policy kept up to date and member of Thirtyone:eight.
- Over dependency on income sources – we are encouraging increases of income from individuals & churches
 - regularly monitoring sources of income – proactively and consistency seeking to diversify and increase sources of income.

g) Reserves and Investment Policy

The Charity is reliant on voluntary income, legacy income and investment income which has fluctuated significantly in the past. At their annual **reserves policy** review Counties trustees agreed target level should be:

£300,000	Base reserves of 4-5 months expenditure
+ £400,000	Free reserves to match 3 years of legacy income
= £700,000	total Liquid reserves

The trustees anticipate increasing Base reserves to £350,000 during the next three years. The trustees aim to hold these unrestricted reserves to meet the objectives of:

- Funding the fixed and working capital needs of the charity;
- Enabling the charity to consistently deliver its aims and objectives over the medium term even though its income may fluctuate;
- Facilitating a restructuring or orderly winding up process if the need arose.

The Charity currently holds **liquid reserves**, being those Unrestricted Funds not held as fixed assets, designated for specific purposes or otherwise committed at the balance sheet date of £466,189. This is calculated via total Unrestricted funds £577,719 (see Balance sheet), less amount invested in tangible fixed assets £111,530 (see Balance sheet). The trustees are reviewing the fact that the liquid reserves are considerably less than the reserves policy in the light of the significant fluctuations in investment values and legacy income in recent years.

When setting the annual budget, the trustees plan to consume existing free reserves over a three-year period in the anticipation that they will be replenished by further legacies, and other income, during that period. The trustees believe that this policy enables the charity to invest in sustainable growth and new strategic developments so that the charity can deliver a consistent quality of work over the years.

The charity is advised on investments by Brewin Dolphin Limited and regular contact is maintained with them by means of reports and an annual visit. They have complete discretion, within stated guidelines, over investment decisions and changes in investment holdings have taken place during the year. Their performances are measured against relevant benchmark portfolios. An Investment Policy is documented and reviewed annually by the trustees. Whilst all major investments are available to the charity, we aim for all investments to be in keeping with the nature of the charity and the views of the trustees.

Day-to-day financial management is the responsibility of the Chief Operations Officer who circulates to the Finance Sub Committee monthly management accounts and cashflows as well as quarterly valuations of the investment portfolio. The latter includes reports outlining performance against benchmarks, a summary of market performance and an investment strategy outlook. The Finance Committee, which comprises three trustees, the CEO and the Chief Operations Officer, meets at least twice a year and keeps all trustees informed at their meetings. The full body of trustees has to approve any policy changes.

h) Related Parties and Relationships with other Charities

The trustees, who are all Directors, received no remuneration as a result of their office during the year. No Trustee or other person related to the charity, apart from as detailed in note 19, had any personal interest in any contract or transaction entered into by the charity during the year.

In the furtherance of its objects, the charity has entered into strategic alliances with other charities.

- **Living the Passion:** Counties has been involved in planning joint conferences with Gospel Literature Outreach, Church Growth Trust, Echoes International, and Partnership. The last conference was in October 2021. Smaller regional conferences have also been held.



i) Relations with Financial Supporters

Counties greatly values the support it receives from individuals, churches and trusts. We could not fulfil our objectives without the financial and prayer support that we receive from these individuals and organisations.

Activities: Counties evangelists and staff spoke in hundreds of churches across the country during the year, and we hosted our first revised Counties Family Day. During the last year, 99 new supporters joined us in mission by making their first gift to Counties. We continue to build towards Counties' future by encouraging regular support, including 13 people who began to give monthly to Counties. We give thanks that donations to some

of our newer initiatives e.g. Key to Life, Neighbourhood Chaplains & Counties Planting Network, continued to grow. In the past year Counties did not use commercial fundraisers.

Protection: We seek to be respectful and relational in all our interactions with our supporters. We seek to build trust with our supporters by being honest and transparent in all our communications. We acknowledge all gifts (unless we are asked not to) and communicate the impact of donations to supporters through our annual report letter, annual calendar, magazines, e-newsletters and bespoke publications. Individuals are asked to opt-in to receive communications from Counties, unless they reasonably meet the criteria of legitimate interest, where there is clear evidence of their recent interest in our work. We provide opportunities for individuals to opt-out from any communications in clear and easy ways.

Complaints: Fundraising complaints are handled through our standard complaints' procedure. No complaints relating to fundraising were received during the year.

j) Structure, Governance and Management

The charity does not have share capital and is limited by guarantee of the members. All trustees are members along with the chair, secretary and treasurer of each Counties Link Group, where such offices are filled. Members meet annually at the AGM when the affairs of the charity are considered and detailed reports are presented on various activities.

The trustees meet at least quarterly, and control the overall administration and policy decisions. Every effort is made to ensure that the trustees, all of whom are committed Christians with an interest in the promotion of the Christian faith, includes trustees of varied professional skills, qualifications and experience who are drawn from various parts of the UK. Due regard is given to the recruitment of new trustees who will ensure continuity. The trustees, from time to time, appoint sub-committees to deal with specific areas of the work. These usually constitute one or more trustees where appropriate, administrative staff and other suitably qualified individuals who usually form part of the general charitable body.

Potential new trustees are nominated and if selected are interviewed by representative(s) of the trustees, with their appointment being confirmed at the AGM. All new trustees are provided with a portfolio of papers giving appropriate information including policies and procedures, together with Charity Commission publications. They are also provided with training as appropriate. All trustees serve for a three-year period but may stand for re-election. The trustees wish to express thanks to P Sparkes who retired from the trustees during the year.

There is a small salaried staff administering the day-to-day affairs of the charity and the office is located at 30 Haynes Road, Westbury, BA13 3HD. The trustees on the finance committee meet independently with the independent examiners to ensure an independent view is received on how the office team maintains the finances of the charity. General management of the charity is in the hands of the CEO and COO.

Arrangements for setting key management personnel pay: the trustees review all staff salaries annually, including advice from Counties' H.R. group which includes four trustees.

k) Statement of trustees' responsibilities

The trustees (who are also directors of Counties for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

COUNTIES (Formerly Counties Evangelistic Work)



REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2022

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees information

Trustees, who are Directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are given on page 11.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. Approved by the Board of trustees and signed on its behalf by

R Canham
(Trustees Chair)

Date:

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:	S R Bennett R E Canham (chair) J Davies S McQuoid P Sparkes (resigned June 2022) C Taylor P Singleton (joined January 2022) A Taylor-Roberts J Wilkes
CHIEF EXECUTIVE OFFICER	J G M Erwin
CHIEF OPERATIONS OFFICER & COMPANY SECRETARY	J Brooks-Martin
EVANGELISTS in attendance at trustees at year end	P Curley M Rich
REGISTERED OFFICE	30 Haynes Road Westbury BA13 3HD
BANKERS	Barclays Bank plc 32 Market Place Warminster BA12 9AR
INDEPENDENT EXAMINER	Ed Marsh FCA DChA Burton Sweet Limited The Clock Tower, 5 Farleigh Court Old Weston Road, Flax Bourton BRISTOL BS48 1UR
INVESTMENT BROKERS AND ADVISERS	Brewin Dolphin Limited 12 Smithfield Street London EC1A 9BD

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT EXAMINATION REPORT TO THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2021

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Signed:

Date:

Ed Marsh FCA, DChA

Burton Sweet Limited Chartered Accountants
The Clock Tower, 5 Farleigh Court
Old Weston Road, Flax Bourton
BRISTOL
BS48 1UR

COUNTIES (Formerly Counties Evangelistic Work)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and gifts	2	460,497	205,890	666,387	716,339
Legacies		15,824	-	15,824	188,484
Investments	3	9,645	-	9,645	9,519
Charitable activities					
<i>Resources</i>		(881)	-	(881)	5,466
Other income		22,050	-	22,050	-
Total income		507,135	205,890	713,025	919,808
Expenditure on:					
Raising funds	4	27,972	3,388	31,360	29,298
Charitable activities	5	580,198	226,174	806,372	826,714
Total expenditure		608,170	229,562	837,732	856,012
Gains/(Losses) on investments	11	(58,926)	-	(58,926)	70,420
Net (expenditure)/income		(159,961)	(23,672)	(183,633)	134,216
Transfers between funds	17	(35,915)	35,915	-	-
Net movement in funds	6	(195,876)	12,243	(183,633)	134,216
Reconciliation of funds					
Funds brought forward	17	773,595	28,420	802,015	667,799
Funds carried forward	17	577,719	40,663	618,382	802,015

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Prior year fund comparatives are shown in note 9.

The notes on pages 16 to 26 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)**BALANCE SHEET****AS AT 30 SEPTEMBER 2022****Company number 1041761**

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		111,530		96,347
Investments	11		335,445		388,421
Total fixed assets			<u>446,975</u>		<u>484,768</u>
Current assets					
Debtors	12	25,951		57,187	
Cash and bank balances		150,620		264,425	
Total current assets		<u>176,571</u>		<u>321,612</u>	
Creditors: Amounts falling due within one year	13	(5,164)		(4,365)	
Net current assets			<u>171,407</u>		<u>317,247</u>
Net assets			<u><u>618,382</u></u>		<u><u>802,015</u></u>
Funds					
Unrestricted funds	18		577,719		773,595
Restricted funds	18		40,663		28,420
Total funds			<u><u>618,382</u></u>		<u><u>802,015</u></u>

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors are responsible in ensuring:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board of Trustees and Directors and signed on its behalf by

R E Canham

S R Bennett

Date:

The notes on pages 16 to 26 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
Net cash outflow from operating activities	15	(108,728)	82,345
Non-operational cash flows:			
Investing activities			
Fixed asset additions		(27,223)	(14,000)
Payments for investments		(26,570)	(93,142)
Proceeds from the sale of investments		16,163	99,826
Proceeds from the sale of fixed assets		22,050	-
Investment income		9,645	9,519
Investment management charges		(3,599)	(3,405)
		<u>(9,534)</u>	<u>(1,202)</u>
Net cash inflow/(outflow) for the year	16	<u>(118,262)</u>	<u>81,143</u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 16 to 26 form part of these financial statements

1 Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102.

b) Fund accounting

Funds held by the charitable company are either:-

- Unrestricted funds - these funds can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these funds can only be used for the specific purpose designated by the donor.
- Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Other than legacies, all income is included when receivable.
- Legacies are not included in the financial statements until the amount receivable is known and confirmed.
- Government grants in relation to Coronavirus Job Retention Scheme were recognised in the year as grant income.

d) Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are included within support costs.

Support costs have been allocated on the basis of staff time or the estimated use of facilities.

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to pay out resources.

e) Tangible fixed assets

Expenditure on assets with an estimated economic life of more than twelve months and a cost of more than £1,000 is capitalised.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less residual value of each asset over its expected useful life. No depreciation is charge on freehold land.

Annual depreciation rates are as follows:

Freehold property	Over 50 years
Office & computer equipment	33% straight line
GSUS Live exhibitions	20% straight line
Key to Life exhibitions	20% straight line
Life exhibitions	33% straight line

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

1 Accounting policies (continued)**g) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

h) Fixed asset investments

Fixed asset investments are included at their market value. Realised and unrealised gains and losses on revaluation are included separately in the Statement of Financial Activities.

i) Going Concern

These financial statements have been prepared on the going concern basis. No material uncertainties that may cast significant doubt on the ability of the Charity to continue as a going concern have been identified by the Trustees.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2022 £
Trust grants:			
Trust grants (anonymous)	318,100	102,091	420,191
Church planting grants	-	15,400	15,400
Donations and gifts from individuals	133,564	79,219	212,783
Gift aid received	8,833	9,180	18,013
	<u>460,497</u>	<u>205,890</u>	<u>666,387</u>

Prior year comparative

	Unrestricted funds £	Restricted funds £	Total 2021 £
Trust grants:			
Trust grants (anonymous)	298,003	119,465	417,468
Church planting grants	-	34,900	34,900
Donations and gifts from individuals	144,484	86,826	231,310
Coronavirus Job Retention Scheme	5,488	7,507	12,995
Gift aid received	10,447	9,219	19,666
	<u>458,422</u>	<u>257,917</u>	<u>716,339</u>

Counties is exceedingly grateful for the ongoing support of individuals, churches and grant making trusts. Many of these trusts prefer to remain anonymous.

3 Investment income

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Quoted investments	9,641	-	9,641
Bank interest	4	-	4
	9,645	-	9,645

Prior year comparatives

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Quoted investments	9,519	-	9,519
	9,519	-	9,519

All investment income arises from assets held in the UK.

4 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Salaries and office assistance	15,900	3,120	19,020
News magazine (inc. postage)	2,879	58	2,937
Website and internet	4,429	210	4,639
Promotion and publicity	1,165	-	1,165
Investment management costs	3,599	-	3,599
	27,972	3,388	31,360

Prior year comparative

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Salaries and office assistance	9,014	4,660	13,674
News magazine (inc. postage)	1,843	61	1,904
Website and internet	8,139	72	8,211
Promotion and publicity	2,104	-	2,104
Investment management costs	3,405	-	3,405
	24,505	4,793	29,298

5 Analysis of charitable expenditure

	Grants payable	Direct costs	Support costs	Total 2022
	£	£	£	£
Evangelists and training	382,642	101,799	100,584	585,025
Schools Resources	-	139,053	82,294	221,347
	<u>382,642</u>	<u>240,852</u>	<u>182,878</u>	<u>806,372</u>

Prior year comparatives

	Grants payable	Direct costs	Support costs	Total 2021
	£	£	£	£
Evangelists and training	404,522	78,825	103,648	586,995
Schools Resources	-	154,917	84,802	239,719
	<u>404,522</u>	<u>233,742</u>	<u>188,450</u>	<u>826,714</u>

Counties provides monthly gifts, as funds allow, to a number of evangelists the charity is in long-term association with. These amounts vary regularly. The average number of evangelists financially supported during the year was 49 (2021: 52). All grants made in the year were to individuals.

Support costs

	Evangelists and training	Schools Resources	Total 2022
	£	£	£
Personnel costs including wages	63,173	51,682	114,855
Premises costs	2,897	2,367	5,264
Office expenses	23,108	18,912	42,020
Depreciation costs	6,621	5,418	12,039
Governance costs	4,785	3,915	8,700
	<u>100,584</u>	<u>82,294</u>	<u>182,878</u>

Prior year comparative

	Evangelists and training	Schools Resources	Total 2021
	£	£	£
Personnel costs including wages	62,431	51,076	113,507
Premises costs	2,503	2,046	4,549
Office expenses	21,620	17,697	39,317
Depreciation costs	14,779	12,090	26,869
Governance costs	2,315	1,893	4,208
	<u>103,648</u>	<u>84,802</u>	<u>188,450</u>

6 Net (expenditure)/income for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	12,040	26,869
Independent examiner's fees	4,254	3,280
- prior year (over)/under accrual	560	722
Reimbursement of Trustees' travel and subsistence expenses: for trustees' meetings and duties to 6 Trustees (2021: 4 Trustees)	2,589	296
	<u>2,589</u>	<u>296</u>

No trustees received remuneration during this year or in the previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2022	2021
	£	£
Wages and salaries	183,281	192,878
Social security costs	14,141	12,031
Pension contributions	7,928	7,508
Benefits in kind	7,106	9,696
	<u>212,456</u>	<u>222,113</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of average headcount, was 7 (2021: 9).

Key management personnel received employment benefits in the year of £82,136 (2021: £78,215).

8 Taxation

The company is registered as a charity and is therefore not liable to corporation tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

9 Fund comparatives for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:			
Donations and gifts	458,422	257,917	716,339
Legacies	188,484	-	188,484
Investments	9,519	-	9,519
Charitable activities			
<i>Resources</i>	5,466	-	5,466
Total income	661,891	257,917	919,808
Expenditure on:			
Raising funds	24,505	4,793	29,298
Charitable activities	598,880	227,834	826,714
Total expenditure	623,385	232,627	856,012
Gains/(Losses) on investments	70,420	-	70,420
Net expenditure and net movement in funds	108,926	25,290	134,216
Transfers between funds	14,000	(14,000)	-
	122,926	11,290	134,216
Reconciliation of funds			
Funds brought forward	650,669	17,130	667,799
Funds carried forward	773,595	28,420	802,015

10 Tangible fixed assets

	Freehold Property £	GSUS Live exhibition £	Key to Life exhibition £	LIFE exhibition £	Office & computer equipment £	Total £
Cost						
At 1 Oct 2021	113,250	524,774	183,468	332,562	33,058	1,187,112
Additions	-	23,290	-	3,334	599	27,223
Disposals	-	(437,308)	-	-	-	(437,308)
At 30 Sept 2022	113,250	110,756	183,468	335,896	33,657	777,027
Depreciation						
At 1 Oct 2021	34,973	510,774	183,468	328,492	33,058	1,090,765
Charge for year	1,394	6,060	-	4,460	126	12,040
Disposals	-	(437,308)	-	-	-	(437,308)
At 30 Sept 2022	36,367	79,526	183,468	332,952	33,184	665,497
Net book value						
At 30 Sept 2022	76,883	31,230	-	2,944	473	111,530
At 30 Sept 2021	78,277	14,000	-	4,070	-	96,347

11 Investments

	Cash £	Funds £	Total 2022 £
Market Value at 1 October 2021	19,245	369,176	388,421
Additions	(26,570)	26,570	-
Disposal proceeds	16,163	(16,163)	-
Realised (losses)/gains on investments	-	(1,107)	(1,107)
Management fees	(3,599)	-	(3,599)
Dividends & interest	9,549	-	9,549
Unrealised gains/(losses) on investments	-	(57,819)	(57,819)
Market Value at 30 September 2022	14,788	320,657	335,445
Historical cost at 30 September 2022	14,788	352,747	367,535

All investments are held in the UK.

12 Debtors

	2022	2021
	£	£
Accrued income	20,654	48,785
Other debtors and prepayments	5,297	8,402
	<u>25,951</u>	<u>57,187</u>

Debtors includes grants due at the balance sheet date, received after the year end.

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	482	1,085
Accruals	4,682	3,280
	<u>5,164</u>	<u>4,365</u>

14 Operating leases

At 30 September 2022 the organisation had total minimum commitments under non-cancellable operating leases as set out below:

	Vehicles	Vehicles
	2022	2021
	£	£
Amounts payable:		
Within 1 year	2,007	5,450
Between 2 to 5 years	-	1,148

15 Reconciliation of net movement in funds to net cash inflow/(outflow) from operating activities

	2022	2021
	£	£
Statement of Financial Activities: Net movement in funds	(183,633)	134,216
Investment income	(9,645)	(9,519)
Investment management costs	3,599	3,405
Depreciation	12,040	26,869
Sale of fixed assets	(22,050)	-
Realised net (gain)/losses on sales of investments	1,107	(14,161)
Unrealised net (gain)/losses on investments	57,819	(56,259)
Increase / (decrease) in creditors: current liabilities	799	(229)
(Increase) /decrease in debtors	31,236	(1,977)
Net cash inflow/(outflow) from operating activities	(108,728)	82,345

16 Analysis of changes in cash during the year

	2022	2021	Change
	£	£	£
Cash at bank and in hand	150,620	264,425	(113,805)
Cash held within investments	14,788	19,245	(4,457)
	165,408	283,670	(118,262)
	2021	2020	Change
	£	£	£
Cash at bank and in hand	264,425	195,339	69,086
Cash held within investments	19,245	7,188	12,057
	283,670	202,527	81,143

COUNTIES (Formerly Counties Evangelistic Work)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

17 Movement in funds

Current Year

	At 1 Oct 2021 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2022 £
Restricted funds						
Evangelists	-	88,968	(88,968)	-	-	-
GSUS Live fund	-	95,765	(71,207)	-	(2,262)	22,296
Church Planting Network fund	8,309	20,363	(67,271)	-	38,599	-
The Evangelization Society	20,111	794	(2,116)	-	(422)	18,367
	28,420	205,890	(229,562)	-	35,915	40,663
Unrestricted funds						
General funds	773,595	507,135	(608,170)	(58,926)	(35,915)	577,719
	773,595	507,135	(608,170)	(58,926)	(35,915)	577,719
Total funds	802,015	713,025	(837,732)	(58,926)	-	618,382

Prior Year

	At 1 Oct 2020 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2021 £
Restricted funds						
Evangelists	-	87,266	(87,266)	-	-	-
GSUS Live fund	-	126,372	(112,372)	-	(14,000)	-
Church Planting Network fund	(2,981)	44,279	(32,989)	-	-	8,309
The Evangelization Society	20,111	-	-	-	-	20,111
	17,130	257,917	(232,627)	-	(14,000)	28,420
Unrestricted funds						
General funds	650,669	661,891	(623,385)	70,420	14,000	773,595
	650,669	661,891	(623,385)	70,420	14,000	773,595
Total funds	667,799	919,808	(856,012)	70,420	-	802,015

A transfer was made in the prior year from the GSUS Live Restricted Fund to the General Fund to fund further schools' work, in line with the donors' wishes and reflects the purchase of a van which was capitalised during the year.

General fund

This is the main fund of the charity, which receives donations, investment and other income not received specifically for one of the funds. The fund provides support for the evangelists and also finances publicity and development and the overall running of the charity.

In the circumstances, all amounts received within the general fund have been treated as unrestricted income.

17 Movement in funds (continued...)**Evangelists fund**

When the Trustees invite an individual to join Counties as an Evangelist, in effect a restricted fund is created for the Evangelist and their activities that further the purposes of the charity.

GSUS Live fund

The fund exists to finance the running costs of the GSUS Live units.

Church Planting Network fund

The fund exists to enable the planting and replanting of vibrant new churches that make Jesus known across England and Wales.

During the year there was a transfer of £38,599 from the general fund reserves to support this fund and to clear the balance. Counties continues to seek specific additional funding for the planting and replanting of new churches.

The Evangelization Society (TES)

In the previous financial year the residual funds of TES were transferred to Counties. These funds are restricted and are to be utilised to fund grants towards evangelistic projects that are a one-off, innovative and pioneering in nature. This is consistent with the previous aims and objectives of TES.

18 Analysis of net assets between funds

	Tangible Fixed assets	Investments	Other Net assets	Total 2022
	£	£	£	£
Restricted funds	-	-	40,663	40,663
Unrestricted funds				
General funds	111,530	335,445	130,744	577,719
	<u>111,530</u>	<u>335,445</u>	<u>171,407</u>	<u>618,382</u>

Prior year comparatives

	Tangible Fixed assets	Investments	Other Net assets	Total 2021
	£	£	£	£
Restricted funds	-	-	28,420	28,420
Unrestricted funds				
General funds	96,347	388,421	288,827	773,595
	<u>96,347</u>	<u>388,421</u>	<u>317,247</u>	<u>802,015</u>

19 Related party transactions

Apart from the above persons, no trustee or other person related to the charity, had any personal interest in any contract or transaction entered into by the charity during the year (2021 - None).

Phil Davies is an evangelist supported by Counties and is the brother of a trustee James Davies. The total paid to Phil Davies in the year was £4,250: (2021 £4,250).

20 Share capital

The company is limited by guarantee and does not have a share capital. The members' liability is limited to £1 each.

COUNTIES

England & Wales - Charity number 264278

Accounts



COUNTIES

(Formerly Counties Evangelistic Work)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Charity registration number: 264278

Company registration number: 01041761

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The trustees, who are also Directors for the purposes of the Companies Act, submit their Annual Report and the financial statements for the year ended 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102 2015) Accounting and Reporting by Charities in preparing the annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 16 and 17 and comply with the charity's governing documentation and applicable law.

a) Constitution & Objects

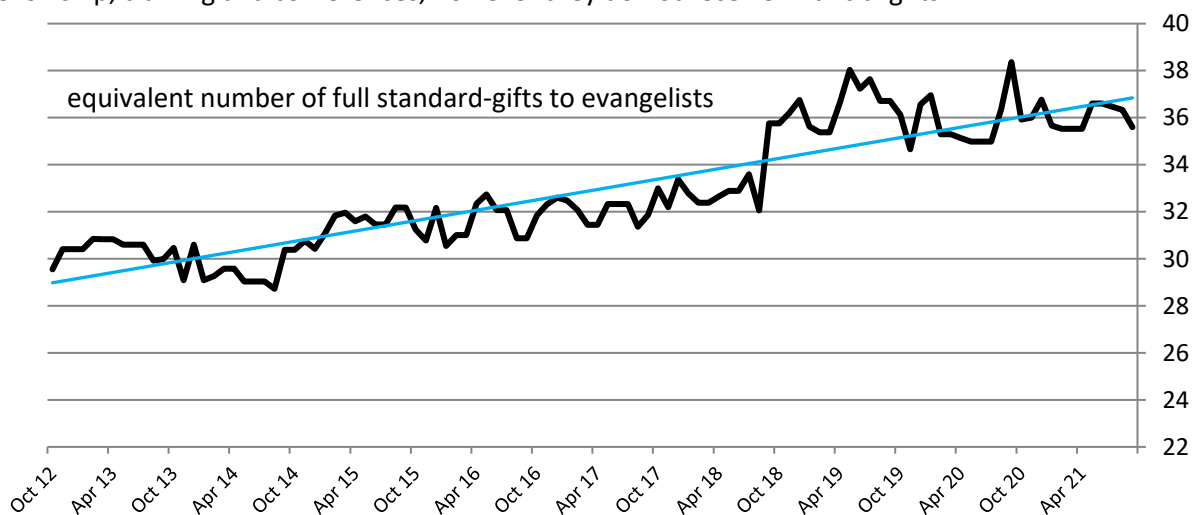
The charity is a charitable company, Counties (formerly Counties Evangelistic Work), number 01041761, but is known publicly as Counties. The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and Articles of Association. The object of the charity, as outlined in the Memorandum and Articles of Association are "To advance the Christian Faith by such means being charitable as the Trust may determine".

b) Review of Developments during the year

The following summarises the main developments during 2020/21. The trustees last met for a retreat to review the organizational strategy in April 2017, and had planned to meet initially in March 2020 and then again in March 2021, however due to Covid19 restrictions this has been delayed until March 2022. The trustees have picked up some of the more critical strategic matters in their regular meetings to avoid them being delayed any further. Counties continues to pursue its mission of making Jesus known, and equipping local churches in this task, through supporting Evangelists, developing and utilizing Resources, and through the development of Training.

• Evangelists

The total number of self-employed evangelists financially supported with a standard-gift or part-gift at the year-end was 48, including many seniors and widows, which equates to 36 standard gifts. This has increased in recent years (see chart below). These figures do not include spouses, many of whom are also very active in the work. In addition, Counties has seven **Associate Evangelists** who are able to benefit from fellowship, training and conferences, however they do not receive financial gifts.



During the year we lost **Ruby Powell** who sadly passed away in December 2020.

The evangelists, in seeking to fulfill the charity's objects, are involved in a host of initiatives. The past year has been continued to be exceptional due to Covid19, however in normal circumstances these include holiday clubs for children and seniors; training; drop-in centers for support and advice regarding parenting, relationships and finance; youth camps; focus groups for men; door-to-door outreach; street evangelism; small groups; school visits; visiting prison and helping ex-offenders; Christian education and preaching.

Some evangelists work with all ages and backgrounds, whilst others have a specific focus such as on international students, teenagers, children, men, women, migrants, international merchant seafarers or other communities. Some of the more experienced evangelists are involved in mentoring other evangelists or working with churches to help them develop more effective teaching and evangelistic programmes.

Evangelists plan to meet at least twice each year in six **regional Cluster groups**: South West, South Central, East of England, Wales and Borders, Midlands and North of England. Each Cluster is led by a link evangelist who co-ordinates the gatherings. The purpose of the Clusters is to share personal and pastoral support, to enable training, and to consider the wider strategic opportunities in each region and across the UK. The regional gatherings are attended by the CEO, the Training Officer, and the Trustee(s) within each region.

In addition to these regional gatherings, Counties seeks to continue to have **annual conferences** for the evangelists, trustees and staff. Following the success of the **Counties Day** in 2019, the events planned for 2020 and 2021 had to be cancelled due to Covid restrictions. In June 2021 the 'Connect Conference' was held on-line and over 100 people enjoyed inspirational talks from keynote speakers Shodankeh Johnson, from Sierra Leone, and Nicky Gumbel (Alpha), as well as worship times, small discussion and breakout seminars. In October 2021 Counties helped to arrange the joint Living the Passion conference.

(data based
on feedback
Dec.20-Aug.21)

4,316,754

people reached via online
opportunities to share the
Christian faith



1,077

indications of
salvation



688,415

people reached via
preaching engagements
in-person or online by
Counties evangelists and
associates

139,713

pupils
listened to stories of Jesus
presented by Counties evangelists

1,183

schools were visited
by Counties evangelists



• **Training**

- Counties is delighted to continue to see growth and impact of the training initiatives led by Counties **Training Officer** Beverley Bedford. During the past year, due to Covid19 restriction, much of this training has continued to be held online.
- Counties' **Evangelists Training Programme** (ETP) continues to develop and during the year Keith Baker, Gabriel Bennett and Stevie Walker joined the programme in September 2021 for 1-year. Some of the programme continues to be run online, which has opened up new avenues for training, and we plan to pursue ways to develop this style of learning. We have committed to train evangelists in a variety of settings, and not all will become Counties evangelists. At the end of training on ETP, none of the trainees became Counties evangelists or Associate Evangelists.
- A **Training Development Group** continues to develop Counties' training programme, which has often included: two residential weeks with the Emerging Evangelists' Institute; Biblical money management (preparing accounts, dealing with HMRC, basic admin skills); schools' work training day; children's work training day; opportunities to train with other organisations e.g. GLO, Crown Jesus N.I., Open Air Campaigners; outreach at Agriculture Shows; public speaking training; individual training placements with Counties evangelists; monthly reflections; and mentoring meetings.

- Two years ago Counties launched **TEAM** (Training in Evangelism and Mission) as a one-year programme for young people to take a year out and serve alongside Counties' evangelists and resources, with local church placements in the UK. The programme also includes a 4-week study period at Tilsley College, Motherwell. During the year our second set of students Ruth Chisholm (North Devon) and Zac Whitehouse (Swansea) completed the programme.
- The development of TEAM builds on the success of our **One2Lead** training for teens and twenties. Which programme normally runs in Chepstow with six weekends spread over two years. During Covid-19 these were largely been replaced by Zoom gatherings. Plans have continued to launch further One2Lead centers from other Counties Clusters.
- **Enable** (formerly the **National Training Network**) continued to serve a network of service groups and independent churches with Mark Davies, from GLO, as Coordinator.

- **Church Resources:** Counties occasionally provides investment for the development of new evangelistic resources for the church.

- An example of this is **Neighbourhood Chaplains** which equips and encourage churches (Eph.4.12) in reaching out to people in their communities through house-to-house contact (Acts 20.20). This resource includes training sessions and a 'toolkit' for churches with teaching and procedures. Volunteers can be involved in initial contact, befriending or as a 'helping hand'. During the financial year a key staff member moved on from Counties, and as a result the Neighbourhood Chaplains support structure was adapted. We give thanks that this has resulted in an even more effective team to respond to enquiries, train, equip and support churches running Neighbourhood Chaplains. During the financial year 41 churches attended an 'Inform & Inspire' event; and 16 new churches were trained, including 166 new chaplains. At the year-end 24 scheme members are either operational or awaiting launch. The goal is a further 20 scheme members to join the scheme by the end of 2022.



- **Counties Planting Network:** in April 2019 Counties launched the Counties Planting Network, with the vision to work with local churches in the training, equipping and supporting of church planting and replanting teams across the UK. Counties has partnered with M4 Europe, and through the M4 programme we are able to assess, train and coach church planting team leaders and their teams. M4UK launched in September 2019 and by September 2021 the scheme had been able to equip 75 attendees from 12 church plants. During the financial year the M4UK 'Learning Communities' moved from an online event in March to an in-person during September. We were delighted that 50 attended the online event in March and despite restrictions, 35 attended the in-person event in September 2021. September was the first time any of the fifteen European countries in M4 Europe had attempted to hold an in-person learning community with three tracks simultaneously. There were a number of observers looking at the programme, with the potential for new teams to join in the coming year. Our goal is to see a total of 30 new teams trained and involved in church planting or replanting by 2024. This is a significant development in our work, but in many ways is a return to the historical roots of Counties, where the ministry of the evangelists often led to the establishment of new churches.



- **Schools' resources:** Unfortunately, during the past year Covid-19 meant that many of the planned activities were cancelled; however, we were encouraged that the majority were postponed until visits will be possible.

- **GSUS Live** – we give thanks that the two multi-media classrooms units have helped over half a million secondary school students explore the themes of fear, forgiveness and rejection through the teachings of Jesus for the past twenty years. Sadly, during the financial year both units had to be decommissioned due to irreparable wear and tear. However, we are excited to have been able to launch a new version of GSUS Live using the existing



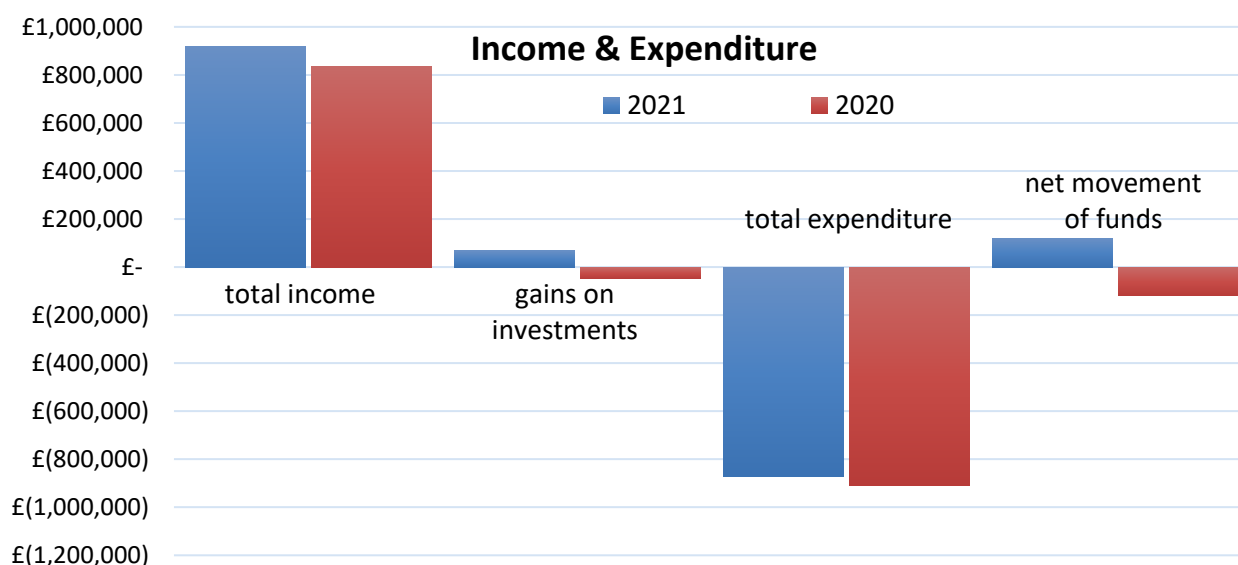
programme, but on tablets and in a classroom environment. This has enabled us to fulfil bookings for the next two years, which is approximately 36,000 students hearing who Jesus is, what he said, what he did and why He is fundamental to the Christian faith. Counties continues to acknowledge the generosity of the sponsoring trust which continues to support this resource.

- The **Life exhibition** is an educational resource to help groups of Christians and churches to link with their local schools and demonstrates that Jesus Christ is relevant in the 21st century. The main focus of this resource is with primary schools. The exhibition continues to develop to ensure that it is kept technologically up-to-date and increase the impact. In the light of reduced face-to-face contacts during the year, the Life exhibition has taken the opportunity to launch a Virtual Life exhibition alternative to help church continue to serve and connect with their communities.
- **Key to Life** is a mobile experience sharing the story of Jesus through a series of interactive and immersive lessons. This resource was created in 2015, following a legacy received which was assigned towards the development of the schools' exhibitions. Although aimed primarily at schoolchildren, Key to Life can also be used at outreach events such as fun days and agricultural shows and it can be hired for a week or up to a half-term. In November 2017 this exciting resource won the annual award at the Premier Digital Awards for 'Best use of Digital Media in Youthwork'. Again, after a Covid19 pause, we were encouraged that visits were able to resume in November 2020.



c) Results and Financial Review

This has been an exciting year from a financial perspective as the charity has given thanks for an overall net surplus of £134,216 compared to a deficit of £119,857 in the previous year. Income and expenditure for the year are shown in the Statement of Financial Activities on page 13. **Income** for the charity has increased to £919,808 (2020: £835,115), with the largest change arising from legacy income which has increased to £188k from £95k in 2020. **Expenditure** reduced for a second year to £856,012 (2020: £908,184). Movements on individual funds are summarized in note 17.



Unrestricted Funds show net surplus of £108,926, and income for the year increased to £661,891. The two main factors that gave rise to the increased income and surplus are significant gains on investments of £70,420 (in the previous year this was a loss of £46,788) and legacy income of £188,484. Legacies cannot be regarded as regular income, needless to say the trustees are grateful to all those who have made provision in their will.

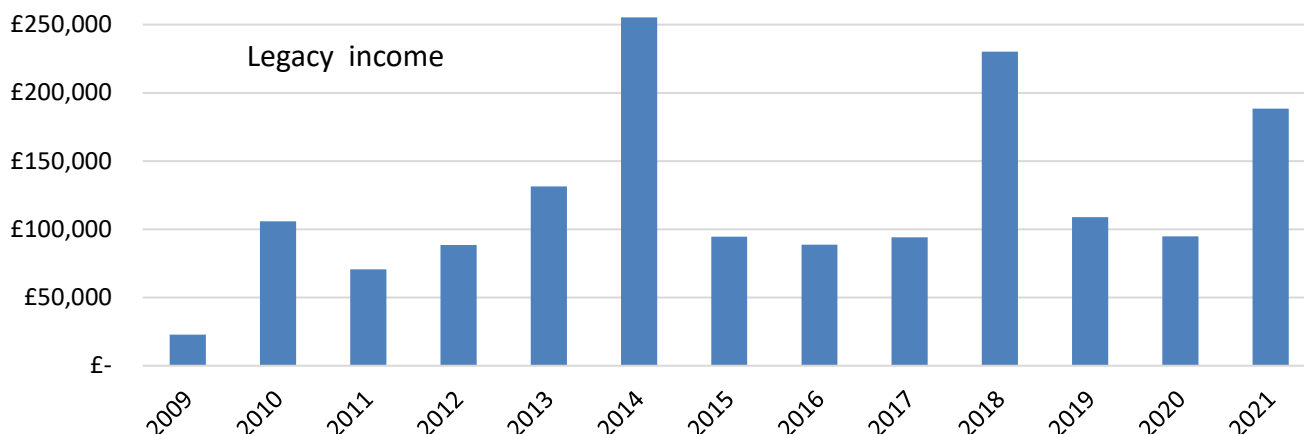
COUNTIES (Formerly Counties Evangelistic Work)

REPORT OF THE TRUSTEES

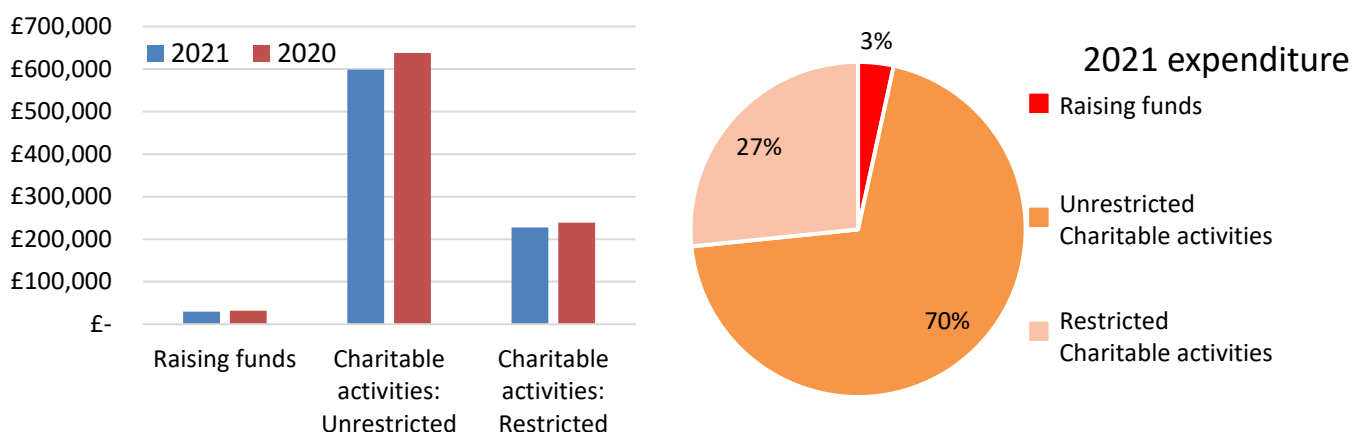
YEAR ENDED 30 SEPTEMBER 2021



The following graph shows how legacies have fluctuated over the last thirteen years (since 2009), but on average the charity has received £131k a year. Without the legacy income stream much of the work of Counties would not be possible. As we never know when legacies will be received, we have to be slightly more cautious than we would like with respect to the use of reserves. This does make it more difficult for the trustees when we set our annual budget. Our approach is to set a budget deficit for the year ahead in faith that legacies will be forthcoming to cover that deficit, but also knowing that there are adequate free reserves are available if the Lord's timing of legacies is different.



The following analysis of total expenditure represents £856,012 (2020: £908,184). Within this Unrestricted Fund expenditure is £623,385, this is a decrease from 2020 which was £664,791. Within Counties we take great care to ensure that we maximise the use of funds for charitable purposes and apply our limited resources to where the need is greatest. This is capably managed by the team at Westbury. There are always other needs that we could meet, and we trust in the Lord to provide.



The trustees are eager to see the work of Counties grow; we have an expectation to appoint more evangelists and hopefully some of those in new areas across the UK. We want to train and support them more effectively so that they are enabled to use their God given gifts to bring the Good News to the nation. We also want to see the range of exciting resources we have better utilised to engage with people and create opportunities for them to hear about the Christian faith. We continue to seek ways to increase and diversify our income base; we have been encouraged that some areas are already bearing fruit.

The areas we have been looking at are:

- **Deputation** In-the past year we were encouraged to receive £155k of Unrestricted income via gifts from churches and individuals supporting Counties. This represents around 34% of total unrestricted income and we hope there is capacity for this to increase if we communicate information about the work more effectively. We do not wish to take anything away from the direct generous support of evangelists. However, we hope that churches and individuals will also recognise the

need to give towards the essential support function offered by the charity as a whole. To this end we have provided resources to evangelists to help promote this when they visit churches in their area.

- **Grants** We have approached a number of charitable trusts with a view to them providing core support for specific aspects of the work of the charity. This is particularly helpful where we are trying to initiate new projects.
- **Legacies** Several years ago we produced a legacy pack to help guide individuals when they are writing or renewing their wills.

The **Restricted Funds** are the GSUS Live, the Evangelists Fund, the Counties Planting Network and TES.

- All running costs for GSUS Live are met by grants and donations. It is very encouraging to see that, after inevitable Covid19 cancellation, GSUS Live is beginning to enjoy good utilization and reaching as many children as possible.
- Counties continues to provide a free service to pass on gifts received for a specific evangelist. We will also, where allowed, claim the Gift Aid and pass this onto the evangelist as well. This is recorded as a restricted fund called 'Evangelists' (see note 17), and during the year £87k (2020: £63k) was gifted in this way. This was very encouraging for the evangelists as many had their income curtailed during Covid.
- The Counties Planting Network fund was set up to promote and assist church planting and training, using the M4 training model (see further information on page 3).
- The Evangelization Society fund is used to receive gifts that continue to be made to the charity, previously of the same name, with a view to continue to use these funds for pioneering evangelistic projects undertaken across the UK.

d) Covid-19 Impact & Response

During the international Covid19 outbreak and pandemic, although many of the charity's activities were restricted, we have looked for new and creative ways to fulfil our charitable goals.

Charity activities

- Although many of the **Evangelists** normal activities have been curtailed for the first part of the year, we have been encouraged that many of the evangelists have been able to respond to new opportunities in the community including social media activities, preaching on-line via Facebook/Zoom, serving the community, setting up new initiatives, and launching new initiatives.
- **Schools' resources:** during the year local churches ability to connect with schools has been limited. In addition, these resources rely heavily on local volunteers. In the light of this, the Life exhibition took the opportunity to launch a Virtual alternative to help churches continue to connect with schools. Although all planned visits for GSUS Live and Key to Life during initial lockdowns were cancelled, we were encouraged that the majority of areas rearranged a visit and operations resumed in November 2020.
- For **Neighbourhood Chaplains** some churches were able to respond to new community opportunities.
- Counties greatly increased its social media activities setting up **Counties Connect** Facebook/YouTube channels including daily 'Life Connect' daily devotions and weekly, then monthly, 'Church Connect' magazine style recordings. 'Life Connect' daily devotions continued until June 2021, when many church activities were able to resume.
- **Charity Governance:** Trustees have risen to the challenge of Covid-19 and have met more regularly to support the team and evangelists in the work. The trustees have met more often than the long-term timetabled quarterly meeting, with these meetings moving to video conferencing. Counties' AGM was held via video conferencing, with encouraging participation.

Counties put in place **control measures** for the charity's operations to mitigate against transfer risks including:

- Westbury office: staff often working from home, with a rota to staff the office.
- A Covid Risk assessment, with additional control measures implemented at the office and for remote staff.

- Much of the training being moved online, including ETP, TEAM and M4 church planting training.
- The annual Counties Day conference was replaced by an online video conference.

Financial implications of Covid-19: the impact to Counties has been significant in some areas and appropriate action was taken where it was considered wise to do so:

- Firstly, it is important to say we at Counties continue to give thanks for continued support from personal donors, churches and trusts, despite the impacts of the pandemic.
- Some of the Counties evangelists have been able, where appropriate, to claim the governments Self-Employment Income Support Scheme grants.
- Although income from investments had increased compared to the previous year, it had reduced by 20% compared to two years ago.
- Although donations from individuals had increased compared to the previous year, it was still lower compared to two years ago.
- With reduced income to Evangelists, the trustees agreed to an additional gift to the evangelists in July 2021.
- Three staff members were 'Furloughed' in line with the government's Job Retention Scheme.
- Following a low point in portfolio investments value during the previous financial year, Counties' portfolio investments value regained during the year which has meant that Counties' liquid reserves have recovered to £677,248 (see further information on page 8).

Long term implications: There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty caused by the worldwide Covid-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming years, the charity has sufficient reserves to be able to meet these challenges.

e) General Public Benefit

The trustees acknowledge the guidance of the Charity Commission in respect of Public Benefit and the Advancement of Religion and have paid due regard to it in the affairs of the charity. Through the varied ministries of the evangelists and our resources we see

- advancement of the objects of the charity, as outlined in the Memorandum & Articles of Association to advance the Christian Faith, in particular bringing people to a personal faith in Jesus Christ and eternal security;
- individuals of all ages finding friendship, hope and healing;
- families being reordered and brought into stability;
- communities being served with practical help;
- encouragement towards personal responsibility and mutual acceptance;
- bringing new Christian believers into local worshipping and supportive communities.

Christian belief offers people a set of values by which to live, to make moral decisions and to interact with others. The majority of Counties arranged events and services are open to the public and these benefits have helped to meet religious, spiritual and educational needs, as well as supporting and helping individuals irrespective of background and status.

f) Risks Policy

The trustees annually review the principal risks the charity faces including analysing the likelihood and impact of each risk. The Operations Manager carries responsibility as the Risk Assessment Manager. The principal risks currently identified, and strategies for managing these risks are as follows:

- Maintaining relationship with funders
 - regular contact, briefings and periodic visits
 - key donors kept informed of activities
 - key donors invited to major events.

- Loss of key staff - reasonable notice period in place - annual review by trustees of all salaries/expenses - major office procedures documented - appraisals consider future aspirations - backup staff trained in main roles.
- Safeguarding vulnerable adults & children - Counties Safeguarding Officer appointed - safeguarding training - Safeguarding/Child protection policy kept up to date and member of Thirtyone:eight (formerly CCPAS).
- Over dependency on income sources – we are encouraging increases of income from individuals & churches - regularly monitoring sources of income – proactively and consistency seeking to diversify and increase sources of income.

g) Reserves and Investment Policy

The Charity is reliant on voluntary income, legacy income and investment income which has fluctuated significantly in the past. At their annual **reserves policy** review Counties trustees agreed target level should be:

£300,000	base reserves
£200,000-£300,000	+ free reserves of six months' expenditure
£500,000-£600,000	= total liquid reserves

The trustees aim to hold these unrestricted reserves to meet the objectives of:

- Funding the fixed and working capital needs of the charity;
- Enabling the charity to consistently deliver its aims and objectives over the medium term even though its income may fluctuate;
- Facilitating a restructuring or orderly winding up process if the need arose.

The Charity currently holds **liquid reserves**, being those Unrestricted Funds not held as fixed assets, designated for specific purposes or otherwise committed at the balance sheet date of £677,248. This is calculated via Total Unrestricted funds £773,595 (see Balance sheet), less amount invested in tangible fixed assets £96,347 (see Balance sheet). The trustees are reviewing the fact that the liquid reserves are higher than the reserves policy in the light of the significantly fluctuations in both investment values and legacy income in recent years, and the planned strategy retreat in March 2022.

When setting the annual budget, the trustees plan to consume existing free reserves (£377,248 at year end) over a three-year period in the hope that they will be replenished by further legacies during that period. The trustees believe that this policy enables the charity to invest in sustainable growth and new strategic developments so that the charity can deliver a consistent quality of work over the years.

The charity is advised on investments by Brewin Dolphin Securities Limited and regular contact is maintained with them by means of reports and an annual visit. They have complete discretion, within stated guidelines, over investment decisions and changes in investment holdings have taken place during the year. Their performances are measured against relevant benchmark portfolios. An Investment Policy is documented and reviewed annually by the trustees. Whilst all major investments are available to the charity, we aim for all investments to be in keeping with the nature of the charity and the views of the trustees.

Day to day financial management is the responsibility of the Operations Manager, Jonathan Brooks-Martin, who circulates to the Finance Sub Committee monthly management accounts and cashflows as well as quarterly valuations of the investment portfolio. The latter includes reports outlining performance against benchmarks, a summary of market performance and an investment strategy outlook. The Finance Committee, which comprises three trustees, the CEO and the Operations Manager, meets at least twice a year and keeps all trustees informed at their meetings. The full body of trustees has to approve any policy changes.

h) Related Parties and Relationships with other Charities

The trustees, who are all Directors, received no remuneration as a result of their office during the year. No Trustee or other person related to the charity, apart from as detailed in note 19, had any personal interest in any contract or transaction entered into by the charity during the year.

In the furtherance of its objects, the charity has entered into strategic alliances with other charities.

- **Living the Passion:** Counties has been involved in planning joint conferences with Gospel Literature Outreach, Church Growth Trust, Echoes International, and Partnership. The last conference was in October 2021. Smaller regional conferences have also been held.

LIVING the
PASSION

i) Relations with Financial Supporters

Counties greatly values the support it receives from individuals, churches and trusts. We could not fulfil our objectives without the financial and prayer support that we receive from these individuals and organisations.

Activities: Counties evangelists and staff spoke in hundreds of churches across the country during the year, and we hosted our first revised Counties Family Day. During the last year, 99 new supporters joined us in mission by making their first gift to Counties. We continue to build towards Counties' future by encouraging regular support, including 13 people who began to give monthly to Counties. We give thanks that donations to some of our newer initiatives e.g. Key to Life, Neighbourhood Chaplains & Counties Planting Network, continued to grow. In the past year Counties did not use commercial fundraisers.

Protection: We seek to be respectful and relational in all our interactions with our supporters. We seek to build trust with our supporters by being honest and transparent in all our communications. We acknowledge all gifts (unless we are asked not to) and communicate the impact of donations to supporters through our annual report letter, annual calendar, magazines, e-newsletters and bespoke publications. Individuals are asked to opt-in to receive communications from Counties, unless they reasonably meet the criteria of legitimate interest, where there is clear evidence of their recent interest in our work. We provide opportunities for individuals to opt-out from any communications in clear and easy ways.

Complaints: Fundraising complaints are handled through our standard complaints' procedure. No complaints relating to fundraising were received during the year.

j) Structure, Governance and Management

The charity does not have share capital and is limited by guarantee of the members. All trustees are members along with the chair, secretary and treasurer of each Counties Link Group, where such offices are filled. Members meet annually at the AGM when the affairs of the charity are considered and detailed reports are presented on various activities.

The trustees meet at least quarterly, and control the overall administration and policy decisions. During the past year, due to the pandemic, most of the meeting taking place via video conferencing. Every effort is made to ensure that the trustees, all of whom are committed Christians with an interest in the promotion of the Christian faith, includes trustees of varied professional skills, qualifications and experience who are drawn from various parts of the UK. Due regard is given to the recruitment of new trustees who will ensure continuity. The trustees, from time to time, appoint sub-committees to deal with specific areas of the work. These usually constitute one or more trustees where appropriate, administrative staff and other suitably qualified individuals who usually form part of the general charitable body.

Potential new trustees are nominated and if selected are interviewed by representative(s) of the trustees, with their appointment being confirmed at the AGM. All new trustees are provided with a portfolio of papers giving appropriate information including policies and procedures, together with Charity Commission publications. They are also provided with training as appropriate. All trustees serve for a three-year period but may stand for re-election.

There is a small salaried staff administering the day-to-day affairs of the charity and the office is located at 30 Haynes Road, Westbury, BA13 3HD. The trustees on the finance committee meet independently with the independent examiners to ensure an independent view is received on how the office team maintains the finances of the charity. General management of the charity is in the hands of the CEO and Operations Manager.

Arrangements for setting key management personnel pay: the trustees review all staff salaries annually, including advice from Counties' H.R. group which includes four trustees.

k) Statement of trustees' responsibilities

The trustees (who are also directors of Counties for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees information

Trustees, who are Directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are given on page 11.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. Approved by the Board of trustees and signed on its behalf by

R Canham (Chairman)

Date:

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:	S R Bennett R E Canham (Chair) J Davies S McQuoid P Sparkes C Taylor A Taylor-Roberts J Wilkes
CHIEF EXECUTIVE OFFICER	J G Martin Erwin
OPERATIONS MANAGER & COMPANY SECRETARY	J Brooks-Martin
REGISTERED OFFICE	30 Haynes Road Westbury BA13 3HD
BANKERS	Barclays Bank plc 32 Market Place Warminster BA12 9AR
INDEPENDENT EXAMINER	Ed Marsh FCA DChA Burton Sweet Limited The Clock Tower, 5 Farleigh Court Old Weston Road, Flax Bourton BRISTOL BS48 1UR
INVESTMENT BROKERS AND ADVISERS	Brewin Dolphin Securities Ltd 12 Smithfield Street London EC1A 9BD

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT EXAMINATION REPORT TO THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2021

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Signed:

Ed Marsh FCA, DChA

Date:

Burton Sweet Limited Chartered Accountants
The Clock Tower, 5 Farleigh Court
Old Weston Road, Flax Bourton
BRISTOL
BS48 1UR

COUNTIES (Formerly Counties Evangelistic Work)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and gifts	2	458,422	257,917	716,339	720,585
Legacies		188,484	-	188,484	94,843
Investments	3	9,519	-	9,519	9,099
Charitable activities					
<i>Resources</i>		5,466	-	5,466	10,588
Total income		661,891	257,917	919,808	835,115
Expenditure on:					
Raising funds	4	24,505	4,793	29,298	31,890
Charitable activities	5	598,880	227,834	826,714	876,294
Total expenditure		623,385	232,627	856,012	908,184
Gains/(Losses) on investments	11	70,420	-	70,420	(46,788)
Net (expenditure)/income		108,926	25,290	134,216	(119,857)
Transfers between funds	17	14,000	(14,000)	-	-
Net movement in funds	6	122,926	11,290	134,216	(119,857)
Reconciliation of funds					
Funds brought forward	17	650,669	17,130	667,799	787,656
Funds carried forward	17	773,595	28,420	802,015	667,799

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Prior year fund comparatives are shown in note 9.

The notes on pages 16 to 26 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)**BALANCE SHEET****AS AT 30 SEPTEMBER 2021****Company number 1041761**

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		96,347		109,216
Investments	11		388,421		312,628
Total fixed assets			<u>484,768</u>		<u>421,844</u>
Current assets					
Debtors	12	57,187		55,210	
Cash and bank balances		264,425		195,339	
Total current assets		<u>321,612</u>		<u>250,549</u>	
Creditors: Amounts falling due within one year	13	(4,365)		(4,594)	
Net current assets			<u>317,247</u>		<u>245,955</u>
Net assets			<u>802,015</u>		<u>667,799</u>
Funds					
Unrestricted funds	18		773,595		650,669
Restricted funds	18		28,420		17,130
Total funds			<u>802,015</u>		<u>667,799</u>

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors are responsible in ensuring:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board of Trustees and Directors and signed on its behalf by

R E Canham

S R Bennett

Date:

The notes on pages 16 to 26 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
Net cash outflow from operating activities	15	82,345	3,025
Non-operational cash flows:			
Investing activities			
Fixed asset additions		(14,000)	-
Payments for investments		(93,142)	(60,403)
Proceeds from the sale of investments		99,826	95,873
Investment income		9,519	9,099
Investment management charges		(3,405)	(3,314)
		<u>(1,202)</u>	<u>41,255</u>
Net cash inflow/(outflow) for the year	16	<u>81,143</u>	<u>44,280</u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 16 to 26 form part of these financial statements

1 Accounting policies

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Statement of Recommended Practice FRS102 based thereon, and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

b) Fund accounting

Funds held by the charitable company are either:-

- Unrestricted funds - these funds can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these funds can only be used for the specific purpose designated by the donor.
- Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Other than legacies, all income is included when receivable.
- Legacies are not included in the financial statements until the amount receivable is known and confirmed.
- Government grants in relation to Coronavirus Job Retention Scheme were recognised in the year as grant income.

d) Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are included within support costs.

Support costs have been allocated on the basis of staff time or the estimated use of facilities.

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to pay out resources.

e) Tangible fixed assets

Expenditure on assets with an estimated economic life of more than twelve months and a cost of more than £1,000 is capitalised.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less residual value of each asset over its expected useful life. No depreciation is charge on freehold land.

Annual depreciation rates are as follows:

Freehold property	Over 50 years
Office & computer equipment	33% straight line
GSUS Live exhibitions	20% straight line
Key to Life exhibitions	20% straight line
Life exhibitions	33% straight line

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

1 Accounting policies (continued)**g) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

h) Fixed asset investments

Fixed asset investments are included at their market value. Realised and unrealised gains and losses on revaluation are included separately in the Statement of Financial Activities.

i) Going Concern

These financial statements have been prepared on the going concern basis. No material uncertainties that may cast significant doubt on the ability of the Charity to continue as a going concern have been identified by the Trustees.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Government Grants

Government grants for Coronavirus Job Retention Scheme were recognised in the period to which employment expenses were incurred and deemed to be receivable.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2021 £
Trust grants:			
Trust grants (anonymous)	298,003	119,465	417,468
Church Planting Initiative grants	-	34,900	34,900
Donations and gifts from individuals	144,484	86,826	231,310
Coronavirus Job Retention Scheme	5,488	7,507	12,995
Gift aid received	10,447	9,219	19,666
	<u>458,422</u>	<u>257,917</u>	<u>716,339</u>

Prior year comparative

	Unrestricted funds £	Restricted funds £	Total 2020 £
Trust grants:			
Trust grants (anonymous)	372,975	101,248	474,223
Church Planting Initiative grants	-	22,300	22,300
Donations and gifts from individuals	119,451	81,652	201,103
Coronavirus Job Retention Scheme	3,172	4,822	7,994
Gift aid received	7,057	7,908	14,965
	<u>502,655</u>	<u>217,930</u>	<u>720,585</u>

Counties is exceedingly grateful for the ongoing support of individuals, churches and grant making trusts. Many of these trusts prefer to remain anonymous.

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £
Quoted investments	9,519	-	9,519
	9,519	-	9,519

Prior year comparatives

	Unrestricted funds £	Restricted funds £	Total 2020 £
Quoted investments	9,098	-	9,098
Bank interest	1	-	1
	9,099	-	9,099

All investment income arises from assets held in the UK.

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Salaries and office assistance	9,014	4,660	13,674
News magazine (inc. postage)	1,843	61	1,904
Website and internet	8,139	72	8,211
Promotion and publicity	2,104	-	2,104
Investment management costs	3,405	-	3,405
	24,505	4,793	29,298

Prior year comparative

	Unrestricted funds £	Restricted funds £	Total 2020 £
Salaries and office assistance	9,953	4,000	13,953
News magazine (inc. postage)	2,008	42	2,050
Website and internet	7,131	512	7,643
Promotion and publicity	4,735	195	4,930
Investment management costs	3,314	-	3,314
	27,141	4,749	31,890

5 Analysis of charitable expenditure

	Grants payable	Direct costs	Support costs	Total 2021
	£	£	£	£
Evangelists and training	404,522	78,825	103,648	586,995
Schools Resources	-	154,917	84,802	239,719
	<u>404,522</u>	<u>233,742</u>	<u>188,450</u>	<u>826,714</u>

Prior year comparatives

	Grants payable	Direct costs	Support costs	Total 2020
	£	£	£	£
Evangelists and training	382,438	146,313	115,479	644,230
Schools Resources	-	138,865	93,199	232,064
	<u>382,438</u>	<u>285,178</u>	<u>208,678</u>	<u>876,294</u>

Counties provides monthly gifts, as funds allow, to a number of evangelists the charity is in long-term association with. These amounts vary regularly. The average number of evangelists financially supported during the year was 52 (2020: 47). All grants made in the year were to individuals.

Support costs

	Evangelists and training	Schools Resources	Total 2021
	£	£	£
Personnel costs including wages	62,431	51,076	113,507
Premises costs	2,503	2,046	4,549
Office expenses	21,620	17,697	39,317
Depreciation costs	14,779	12,090	26,869
Governance costs	2,315	1,893	4,208
	<u>103,648</u>	<u>84,802</u>	<u>188,450</u>

Prior year comparative

	Evangelists and training	Schools	Total 2020
	£	£	£
Personnel costs including wages	60,243	47,992	108,235
Premises costs	2,639	2,166	4,805
Office expenses	25,053	20,502	45,555
Depreciation costs	23,186	18,972	42,158
Governance costs	4,358	3,567	7,925
	<u>115,479</u>	<u>93,199</u>	<u>208,678</u>

6 Net expenditure for the year**This is stated after charging:**

	2021	2020
	£	£
Depreciation	26,869	42,158
Independent examiner's fees	3,280	3,100
- prior year (over)/under accrual	722	-
Reimbursement of Trustees' travel and subsistence expenses: for trustees' meetings and duties to 4 Trustees (2020: 4 Trustees)	296	1,942
	<u>296</u>	<u>1,942</u>

No trustees received remuneration during this year or in the previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2021	2020
	£	£
Wages and salaries	192,878	193,159
Social security costs	12,031	11,664
Pension contributions	7,508	7,199
Benefits in kind	9,696	19,715
	<u>222,113</u>	<u>231,737</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was 7 (2020: 7). When calculated on the basis of average headcount, the average weekly number of employees during the year was 9 (2020: 9).

Key management personnel received employment benefits in the year of £78,215 (2020: £85,327).

8 Taxation

The company is registered as a charity and is therefore not liable to corporation tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

9 Fund comparatives for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:			
Donations and gifts	502,655	217,930	720,585
Legacies	94,843	-	94,843
Investments	9,099	-	9,099
Charitable activities <i>Resources</i>	10,588	-	10,588
Total income	617,185	217,930	835,115
Expenditure on:			
Raising funds	27,141	4,749	31,890
Charitable activities	637,650	238,644	876,294
Total expenditure	664,791	243,393	908,184
Gains/(Losses) on investments	(46,788)	-	(46,788)
Net expenditure and net movement in funds	(94,394)	(25,463)	(119,857)
Transfers between funds	2,800	(2,800)	-
	(91,594)	(28,263)	(119,857)
Reconciliation of funds			
Funds brought forward	742,263	45,393	787,656
Funds carried forward	650,669	17,130	667,799

10 Tangible fixed assets

	Freehold Property £	GSUS Live exhibition £	Key to Life exhibition £	LIFE exhibition £	Office & computer equipment £	Total £
Cost						
At 1 Oct 2020	113,250	510,774	183,468	332,562	33,058	1,173,112
Additions	-	14,000	-	-	-	14,000
Disposals	-	-	-	-	-	-
At 30 Sept 2021	113,250	524,774	183,468	332,562	33,058	1,187,112
Depreciation						
At 1 Oct 2020	33,579	510,774	162,063	324,422	33,058	1,063,896
Charge for year	1,394	-	21,405	4,070	-	26,869
Disposals	-	-	-	-	-	-
At 30 Sept 2021	34,973	510,774	183,468	328,492	33,058	1,090,765
Net book value						
At 30 Sept 2021	78,277	14,000	-	4,070	-	96,347
At 30 Sept 2020	79,671	-	21,405	8,140	-	109,216

11 Investments

	Cash £	Funds £	Total 2021 £
Market Value at 1 October 2020	7,188	305,440	312,628
Additions	(93,142)	93,142	-
Disposal proceeds	99,826	(99,826)	-
Realised (losses)/gains on investments	-	14,161	14,161
Management fees	(3,405)	-	(3,405)
Dividends & interest	8,778	-	8,778
Unrealised gains on investments	-	56,259	56,259
Market Value at 30 September 2021	19,245	369,176	388,421
Historical cost at 30 September 2021	19,245	344,950	364,195

All investments are held in the UK.

11 Investments (continued...)**Prior year comparatives**

	Cash	Funds	Total
	£	£	2020
			£
Market Value at 1 October 2019	5,934	387,698	393,632
Additions	(60,403)	60,403	-
Disposal proceeds	95,873	(95,873)	-
Realised (losses)/gains on investments	-	3,506	3,506
Management fees	(3,314)	-	(3,314)
Dividends & interest	9,098	-	9,098
Deposits and withdrawals	(40,000)	-	(40,000)
Unrealised gains on investments	-	(50,294)	(50,294)
Market Value at 30 September 2020	<u>7,188</u>	<u>305,440</u>	<u>312,628</u>
Historical cost at 30 September 2020	<u>7,188</u>	<u>320,257</u>	<u>327,445</u>

All investments were held in the UK.

12 Debtors

	2021	2020
	£	£
Accrued income	48,785	45,638
Other debtors and prepayments	8,402	9,572
	<u>57,187</u>	<u>55,210</u>

Debtors includes grants due at the balance sheet date, received after the year end.

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	1,085	1,494
Accruals	3,280	3,100
	<u>4,365</u>	<u>4,594</u>

14 Operating leases

At 30 September 2021 the organisation had total minimum commitments under non-cancellable operating leases as set out below:

	Vehicles	Vehicles
	2021	2020
	£	£
Amounts payable:		
Within 1 year	5,450	8,030
Between 2 to 5 years	<u>1,148</u>	<u>6,598</u>

15 Reconciliation of net movement in funds to net cash inflow from operating activities

	2021	2020
	£	£
Statement of Financial Activities: Net movement in funds	134,216	(119,857)
Investment income	(9,519)	(9,099)
Investment management costs	3,405	3,314
Depreciation	26,869	42,158
Realised net gain on sales of investments	(14,161)	(3,506)
Unrealised net gain on investments	(56,259)	50,294
Increase / (decrease) in creditors: current liabilities	(229)	(28,143)
(Increase) / decrease in debtors	(1,977)	67,864
Net cash inflow/(outflow) from operating activities	82,345	3,025

16 Analysis of changes in cash during the year

	2021	2020	Change
	£	£	£
Cash at bank and in hand	264,425	195,339	69,086
Cash held within investments	19,245	7,188	12,057
	283,670	202,527	81,143
	2020	2019	Change
	£	£	£
Cash at bank and in hand	195,339	152,313	43,026
Cash held within investments	7,188	5,934	1,254
	202,527	158,247	44,280

COUNTIES (Formerly Counties Evangelistic Work)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

17 Movement in funds

	At 1 Oct 2020 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2021 £
Restricted funds						
Evangelists	-	87,266	(87,266)	-	-	-
GSUS Live fund	-	126,372	(112,372)	-	(14,000)	-
Church Planting Network fund	(2,981)	44,279	(32,989)	-	-	8,309
The Evangelization Society	20,111	-	-	-	-	20,111
	<u>17,130</u>	<u>257,917</u>	<u>(232,627)</u>	<u>-</u>	<u>(14,000)</u>	<u>28,420</u>
Unrestricted funds						
General funds	650,669	661,891	(623,385)	70,420	14,000	773,595
	<u>650,669</u>	<u>661,891</u>	<u>(623,385)</u>	<u>70,420</u>	<u>14,000</u>	<u>773,595</u>
Total funds	<u>667,799</u>	<u>919,808</u>	<u>(856,012)</u>	<u>70,420</u>	<u>-</u>	<u>802,015</u>

A transfer was made from the GSUS Live Restricted Fund to the General Fund to fund further schools' work, in line with the donors' wishes and reflects the purchase of a van which was capitalised during the year.

	At 1 Oct 2019 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2020 £
Restricted funds						
Evangelists	-	63,311	(63,311)	-	-	-
GSUS Live fund	-	84,548	(81,748)	-	(2,800)	-
Church Planting Network fund	45,393	46,378	(94,752)	-	-	(2,981)
The Evangelization Society	-	23,693	(3,582)	-	-	20,111
	<u>45,393</u>	<u>217,930</u>	<u>(243,393)</u>	<u>-</u>	<u>(2,800)</u>	<u>17,130</u>
Unrestricted funds						
General funds	742,263	617,185	(664,791)	(46,788)	2,800	650,669
	<u>742,263</u>	<u>617,185</u>	<u>(664,791)</u>	<u>(46,788)</u>	<u>2,800</u>	<u>650,669</u>
Total funds	<u>787,656</u>	<u>835,115</u>	<u>(908,184)</u>	<u>(46,788)</u>	<u>-</u>	<u>667,799</u>

General fund

This is the main fund of the charity, which receives donations, investment and other income not received specifically for one of the funds. The fund provides support for the evangelists and also finances publicity and development and the overall running of the charity.

In the circumstances, all amounts received within the general fund have been treated as unrestricted income.

17 Movement in funds (continued...)**Evangelists fund**

When the Trustees invite an individual to join Counties as an Evangelist, in effect a restricted fund is created for the Evangelist and their activities that further the purposes of the charity.

GSUS Live fund

The fund exists to finance the running costs of the GSUS Live units.

Church Planting Network fund

The fund exists to enable the planting and replanting of vibrant new churches that make Jesus known across England and Wales.

The Evangelization Society (TES)

In the previous financial year the residual funds of TES were transferred to Counties. These funds are restricted and are to be utilised to fund grants towards evangelistic projects that are a one-off, innovative and pioneering in nature. This is consistent with the previous aims and objectives of TES.

18 Analysis of net assets between funds

2021	Tangible Fixed assets £	Investments £	Other Net assets £	Total £
Restricted funds	-	-	28,420	28,420
Unrestricted funds				
General funds	96,347	388,421	288,827	773,595
	96,347	388,421	317,247	802,015

2020	Tangible Fixed assets £	Investments £	Other Net assets £	Total £
Restricted funds	-	-	17,130	17,130
Unrestricted funds				
General funds	109,216	312,628	228,825	650,669
	109,216	312,628	245,955	667,799

19 Related party transactions

The aggregate donations received from trustees and related parties in the year was £1,180 (2020: £380).

Apart from the above persons, no trustee or other person related to the charity, had any personal interest in any contract or transaction entered into by the charity during the year (2020 - None).

Phil Davies is an evangelist supported by Counties and is the brother of a trustee James Davies. The total paid to Phil Davies in the year was £4,250: (2020 £9,100).

20 Share capital

The company is limited by guarantee and does not have a share capital. The members' liability is limited to £1 each.

COUNTIES

England & Wales - Charity number 264278

Accounts



COUNTIES

(Formerly Counties Evangelistic Work)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Charity registration number: 264278

Company registration number: 01041761

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The trustees, who are also Directors for the purposes of the Companies Act, submit their Annual Report and the financial statements for the year ended 30 September 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102 2015) Accounting and Reporting by Charities in preparing the annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 16 and 17 and comply with the charity's governing documentation and applicable law.

a) Constitution & Objects

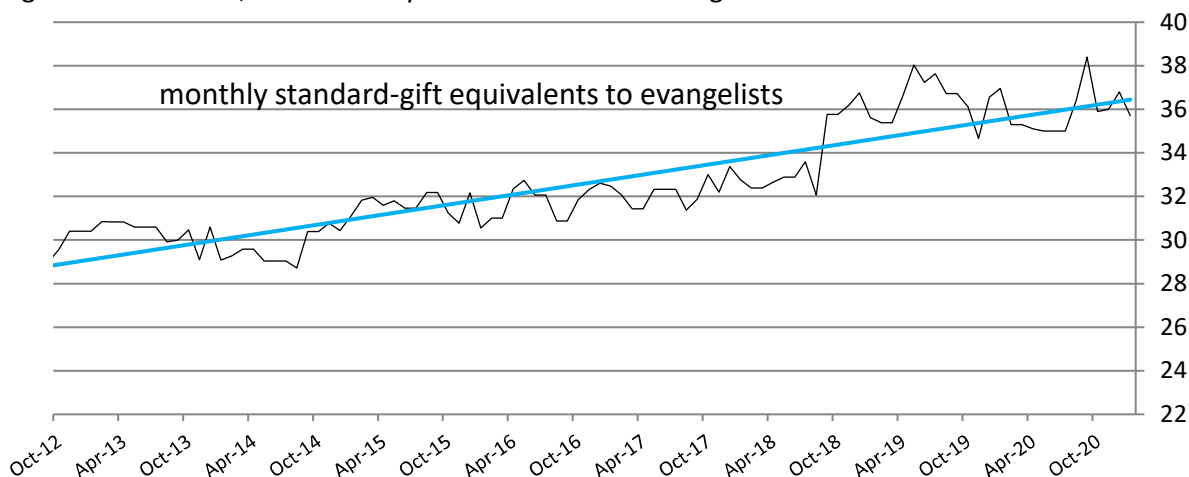
The charity is a charitable company, Counties (formerly Counties Evangelistic Work), number 01041761, but is known publicly as Counties. The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and Articles of Association. The object of the charity, as outlined in the Memorandum and Articles of Association are "To advance the Christian Faith by such means being charitable as the Trust may determine".

b) Review of Developments During the Year

The following summarises the main developments during 2019/20. The trustees last met for a retreat to review the organizational strategy in April 2017, and had been due to meet in March 2020, however due to Covid19 restrictions this has been initially delayed until March 2021 or October 2021. Counties continues to pursue its mission of making Jesus known, and equipping local churches in this task, through supporting Evangelists, developing and utilizing Resources, and through the development of Training.

• Evangelists

The number of self-employed evangelists financially supported with a standard-gift or part-gift at the year-end was 51, including many seniors and widows, which equates to 36 standard gifts. This has increased in recent years (see chart below). These figures do not include spouses, many of whom are also very active in the work. In addition, Counties has seven **Associate Evangelists** who are able to benefit from fellowship, training and conferences, however they do not receive financial gifts.



Counties is delighted to continue to see growth and impact in the area of training evangelists. Liz David, Jonny Gios, Aaron Shah and Jackson Turner joined Counties on the Evangelists Training Programme (ETP) in September 2020. Whilst much of their programme has been run online, via Zoom, this has opened up new avenues for Counties in its training development, and we plan to pursue ways to develop this style of learning. We have committed to take on trainee evangelists in a variety of settings, and not all will become Counties evangelists. However, at the end of their training period with Counties on ETP we were delighted that Caleb Mathewos, Lee Marsland and Jacquie Bodman became Counties evangelists. During the year Shaun Almond, Mark Bingham and Jamie Broadey transferred from being trainees to become Associate Evangelists. Much of this exciting development has taken place under the leadership of **Beverley Bedford** who transferred from being a Counties evangelist to join the employed staff team as our Training Officer.

During the year we lost **Tom Bathgate** who sadly passed away in February 2020. We continue to enjoy fellowship with his widow Madelene.

The evangelists, in seeking to fulfill the charity's objects, are involved in a host of initiatives. The past year has been exceptional due to Covid19, however in normal circumstances these include holiday clubs for children and seniors; training; drop-in centers for support and advice regarding parenting, relationships and finance; youth camps; focus groups for men; door-to-door outreach; street evangelism; small groups; school visits; visiting prison and helping ex-offenders; Christian education and preaching. Some evangelists work with all ages and backgrounds, whilst others have a specific focus such as on international students, teenagers, children, men, women, migrants, international merchant seafarers or other communities. Some of the more experienced evangelists are involved in mentoring other evangelists or working with churches to help them develop more effective teaching and evangelistic programmes.

Evangelists plan to meet at least twice each year in six regional Cluster groups: South West, South Central, East of England, Wales and Borders, Midlands and North of England. Each Cluster is led by a link evangelist who co-ordinates the gatherings. The purpose of the Clusters is to share personal and pastoral support, to enable training, and to consider the wider strategic opportunities in each region and across the UK. The regional gatherings are attended by the CEO, the Training Officer, and Trustees within each region.

In addition to these regional gatherings, Counties seeks to continue to have an annual conference for the evangelists, trustees and staff. In 2018 this was replaced by our joint commitment to the Living the Passion conference. Following the success of 2019, the second new-style Counties Day had been planned for June 2020, however this had to be cancelled, again due to Covid19.

Some of the information from our 2019-20 Impact Report

75,599
online chats about the Christian faith



1,682
indications of salvation



1,228
talks were given at local churches by Counties evangelists and associates

86,822 pupils
listened to stories of Jesus presented by Counties evangelists

551 schools were visited
by Counties evangelists



• Training

- In December 2019 Counties appointed Beverley Bedford as the second Counties **Training Officer** to oversee Counties' training initiatives and move the Programme forward. Beverley replaced Ash George who left for other employment.
- **Innovation:** During the past year, due to Covid19 restriction, much of this training has had to move online.
- A **Training Development Group** continues to develop Counties' training programme, which has often included: two residential weeks with the Emerging Evangelists' Institute; Biblical money management (preparing accounts, dealing with HMRC, basic admin skills); schools' work training day; children's work training day; opportunities to train with other organisations e.g. GLO, The Association of Evangelists, Open Air Campaigners; outreach at Agriculture Shows; public speaking training; individual training placements with Counties evangelists; monthly reflections; and mentoring meetings.

- In 2019, Counties launched TEAM (Training in Evangelism and Mission) as a one-year programme for young people to take a year out and serve alongside Counties' evangelists and resources, with local church placements in the UK. The programme also includes a 4-week study period at Tilsley College, Motherwell. During the year our first two students, Tom Binding and Lizzie Bell completed the programme. In the past year our second set of students **Ruth Chisholm** (North Devon) and **Zac Whitehouse** (Swansea) have begun the programme. This exciting development also builds on the success of our One2Lead training for teens and twenties. This programme normally runs in Chepstow with six weekends spread over two years. During Covid-19 these have been replaced by Zoom gatherings. Plans are developing to launch further One2Lead centers from other Counties Clusters.
- **Enable** (formerly the **National Training Network**) continued to serve a network of service groups and independent churches with Mark Davies, from GLO, as Coordinator.

• Resources

- **Church Resources:** Counties occasionally provides investment for the development of new evangelistic resources for the church. As a result, Counties has developed **Neighbourhood Chaplains** to equip and encourage churches (Eph.4.12) in reaching out to people in their local communities through house-to-house contact (Acts 20.20). The resource includes training sessions and a 'toolkit' for churches with teaching and procedures. Volunteers can choose to be involved in initial contact, befriending or as a 'helping hand'. This scheme is being used by churches across the country in various settings. At year end, we had 17 schemes awaiting launch, operational, or post-Covid re-launch, and hope to see that number increase in the coming year, with a goal to get to 60 teams, and then to over 100.



School resources: Unfortunately, during the past year Covid-19 meant that planned activities during March–October 2020 were cancelled; however, we were encouraged that the majority of activities were postponed until visits will be possible.

- The **Life exhibition** is an educational resource to help groups of Christians and churches to link with their local schools and demonstrates that Jesus Christ is relevant in the 21st century. The main focus of this resource is with primary schools. The exhibition continues to develop to ensure that it is kept technologically up-to-date and increase the impact. In the light of reduced face-to-face contacts during the year, the Life exhibition has taken the opportunity to trial a Virtual Life exhibition alternative to help church continue to serve and connect with their communities.



- **GSUS Live** – the two mobile, multi-media classrooms visit secondary schools, introducing Key Stage 3 students to Jesus' teaching on the issues of fear, forgiveness and rejection. The trailers normally visit around 60 secondary schools each year. Covid-19 meant that planned visits were cancelled, however we were encouraged that the majority of areas requested a postponements and visits were able to resume in November 2020. Bookings are now being taken into 2022. In November 2018 GSUS Live won the annual award at the Premier Digital Awards for 'Best use of Digital Media in Youthwork'. Counties continues to acknowledge the generosity of the sponsoring trust which continues to support this resource.



- **Key to Life** is a mobile experience sharing the story of Jesus through a series of interactive and immersive lessons. This resource was created in 2015, following a legacy received which was assigned towards the development of the schools' exhibitions. Although aimed primarily at schoolchildren, Key to Life can also be used with adults at outreach events such as fun days and agricultural shows and it can be hired for a few days or up to a half-term. In November 2017 this exciting resource won the annual award at the Premier Digital Awards for 'Best use of Digital Media in Youthwork'. Again, after a Covid19 pause, we were encouraged that visits were able to resume in November 2020.



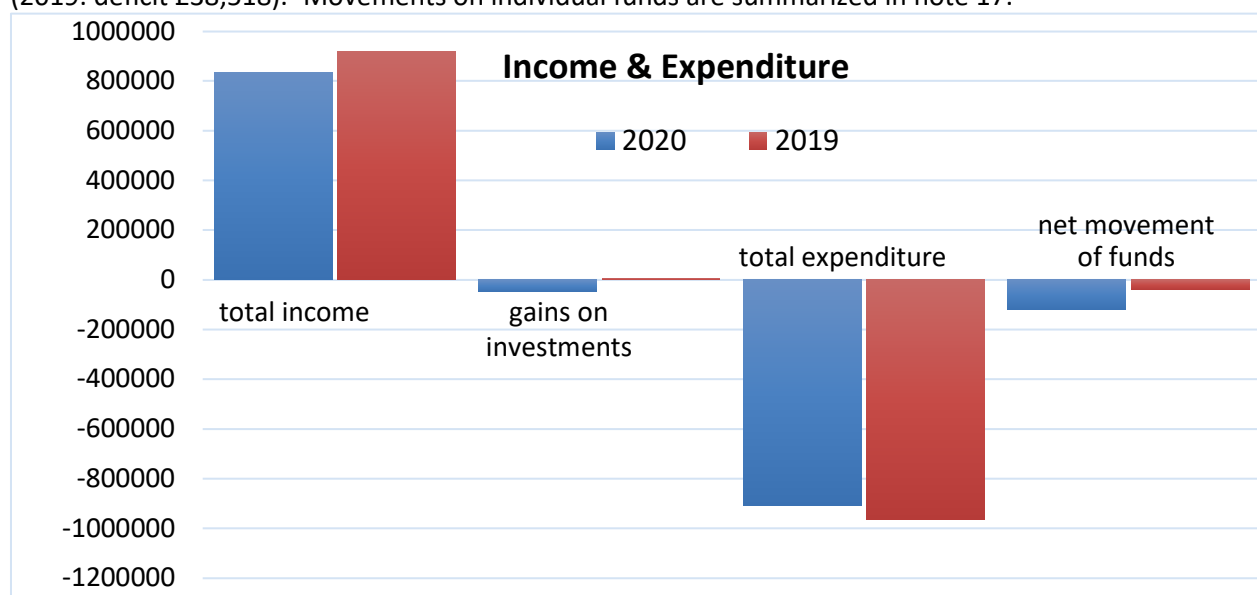
• **Counties Planting Network**

In April 2019 Counties launched the Counties Planting Network, with the vision to work with local churches in the training, equipping and supporting of church planting and replanting teams across the UK. Counties has partnered with M4 Europe, and through the M4 programme we are able to Assess, Train and Coach church planting team leaders and their teams. M4UK launched in September 2019 with 34 attendees from 5 church plants from Ross-on-Wye, Somerset (two teams), Kendal, and London. The March 2020 gathering was cancelled due to Covid-19, but we were delighted that 64 attended the online event in September 2020. This represented a total of 10 teams, with a number of observers looking at the programme, with the potential for new teams to join in the coming year. Our goal is to see 30–60 new teams trained and involved in church planting or replanting by 2024. This is a significant development in our work, but in many ways is a return to the historical roots of Counties, where the ministry of the evangelists often led to the establishment of new churches.



c) **Results and Financial Review**

Income and expenditure for the year are shown in the Statement of Financial Activities on page 13. **Income** for the charity has reduced to £835,115 (2019: £918,843), with the largest change being trust income £497k (2019: £555k). **Expenditure** reduced to £908,184 (2019: £961,935). The overall position was a net deficit of £119,857 (2019: deficit £38,518). Movements on individual funds are summarized in note 17.



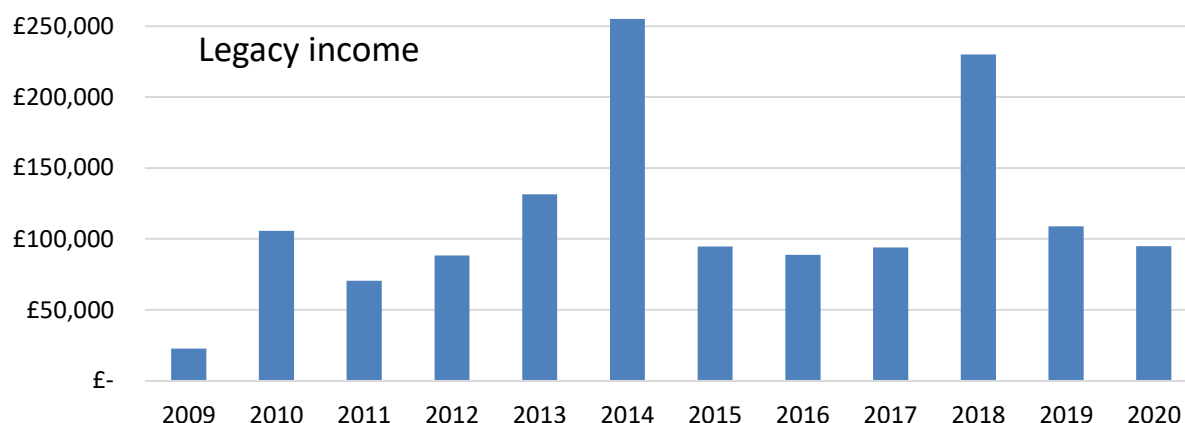
Unrestricted Funds show net expenditure of £94,394, including losses on investments of £46,788. Income for the year increased to £617,185 and Legacy income was £94,843. Legacies cannot be regarded as regular income, needless to say the trustees are grateful to all those who have made provision in their will.

The following graph shows how legacies have fluctuated over the last twelve years, but on average the charity has received £115k a year. Without the legacy income stream much of the work of Counties would not be possible. As we never know when legacies will be received, we have to be slightly more cautious than we would like with respect to the use of reserves. This does make it more difficult for the trustees when we set our annual budget. Our approach is to set a budget deficit for the year ahead in faith that legacies will be forthcoming to cover that deficit, but also knowing that there are adequate free reserves available if the Lord's timing of legacies is different.

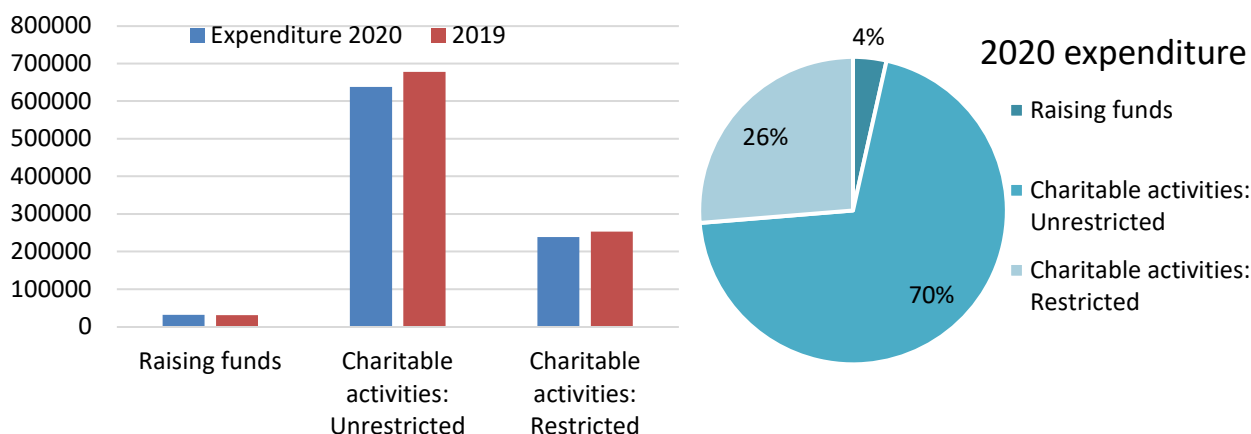
COUNTIES (Formerly Counties Evangelistic Work)

REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2020



The following analysis of total expenditure represents £908,184 (2019: £961,935). Within this Unrestricted Fund expenditure is £664,791 which is down on that for 2019 which was £706,625. Within Counties significant effort is expended to ensure that we maximise the use of funds for charitable purposes where the need is greatest. This is capably managed by the team at Westbury. There are always other needs that we could meet, and we trust in the Lord to provide.



The trustees are eager to see the work of Counties grow; we have an expectation to appoint more evangelists and hopefully some of those in new areas across the UK. We want to see greater use of the exhibitions and also the rollout of Neighbourhood Chaplains. We also hope to enhance what we can offer in terms of training for current and potential evangelists. We continue to seek ways to increase and diversify our income base; we have been encouraged that some areas are already bearing fruit.

The areas we have been looking at are:

- **Deputation** In-the past year £121k of Unrestricted income was received via gifts from churches and individuals supporting Counties. This represents around 14% of income and we hope there is capacity for this to increase if we communicate information about the work more effectively. We do not wish to take anything away from the direct generous support of evangelists. However, we hope that churches and individuals will also recognise the need to give towards the essential support function offered by the charity as a whole. To this end we have provided resources to evangelists to help promote this when they visit churches in their area.
- **Grants** We have approached a number of charitable trusts with a view to them providing core support for specific aspects of the work of the charity. This is particularly helpful where we are trying to initiate new projects.
- **Legacies** Several years ago we produced a legacy pack to help guide individuals when they are writing or renewing their wills.

The **Restricted Funds** are the GSUS Live, the Evangelists Fund, the Counties Planting Network and TES.

- All running costs for GSUS Live are met by grants and donations. It is very encouraging to see that, after inevitable Covid19 cancellation, GSUS Live is beginning enjoying very good utilization and reaching as many children as possible.
- Counties continues to provide a free service to pass on gifts received for a specific evangelist. We will also, where allowed, claim the Gift Aid and pass this onto the evangelist as well. This is recorded as a restricted fund called 'Evangelists' (see note 17), and during the year £63,311 (2019: £75,904) was gifted in this way.
- The Counties Planting Network fund was set up to receive funds from Church Planting Initiative when the work of CPI in England & Wales merged into Counties in April 2019. These funds are being used to promote and assist church planting and training, using the M4 training model (see further information on page 4).

d) Covid-19 Impact & Response

During the Covid19 outbreak, although many of the charity's activities were restricted, we have looked for new and creative ways to fulfil our charitable goals.

Charity activities

- Although many of the **Evangelists** normal activities have been curtailed for part of the year, we have been encouraged that many of the evangelists have been able to respond to new opportunities in the community including social media activities, preaching on-line via Facebook/Zoom, serving the community with 'Bags of Hope', setting up new services in a Gazebo, launching a website to respond with live text chat.
- **Schools' resources:** during the year local churches ability to connect with schools has been limited. In addition, these resources rely heavily on local volunteers. In the light of this, the Life exhibition has taken the opportunity to trial a Virtual alternative to help churches continue to connect with schools. Although all planned visits for GSUS Live and Key to Life during March–October 2020 were cancelled, we were encouraged that the majority of areas rearranged a visit and operations resumed in November.
- For **Neighbourhood Chaplains** some churches were able to respond to new community opportunities.
- Counties greatly increased its social media activities setting up **Counties Connect** Facebook/YouTube channels including daily 'Life Connect' daily devotions and weekly, then monthly, 'Church Connect' magazine style recordings.
- **Charity Governance:** Trustees have risen to the challenge of Covid-19 and have met more regularly to support the team and evangelists in the work. The trustees have met more often than the long-term timetabled quarterly meeting, with these meetings moving to video conferencing. Counties' AGM was originally delayed, and then held via video conferencing, with an encouraging participation.

Counties put in place **control measures** for the charity's operations to mitigate against transfer risks including:

- Westbury office being initially closed, with staff working from home, followed by a rota to staff the office.
- A Covid Risk assessment, with additional control measures implemented around the office as well as for remote working staff.
- In line with government guidance one vulnerable part-time staff member had to isolate for 12-weeks. Following this, after working at Counties for 20 years, they felt it was a suitable time to retire from work.
- Counties ETP & TEAM training had to be largely moved online.
- M4 church planting training moved online.
- Counties Day planned for June 2020 had to be cancelled, but the date was used for a Zoom conference for the evangelists.
- The annual evangelists/trustee/staff weekend conference was replaced by an online video conference.

Financial implications of Covid-19: the impact to Counties has been significant in some areas including:

- Counties continues to give thanks for continued support from personal donors, churches and trusts.
- Some of the Counties evangelists have been able, where appropriate, to claim the governments Self-Employment Income Support Scheme grants.
- Income from investments reduced by 10% compared to the previous year.

- Donations from individuals reduced by 15% compared to the previous year, and reduced donations from churches, who were unable to take public collections for charities.
- With reduced income to Evangelists, the trustees agreed to additional gifts to the evangelists for four months (April-July 2020).
- Three staff members were 'Furloughed' in line with the government's Job Retention Scheme.
- Portfolio value of Counties investments reduced by 20% during the year. Counties' liquid reserves have been reduced to £541,453 (see further information on page 8).

Long term implications: There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty caused by the worldwide Covid-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming years, the charity has sufficient reserves to be able to meet these challenges.

e) General Public Benefit

The trustees acknowledge the guidance of the Charity Commission in respect of Public Benefit and the Advancement of Religion and have paid due regard to it in the affairs of the charity. Through the varied ministries of the evangelists and our resources we see

- individuals of all ages finding friendship, hope and healing;
- families being reordered and brought into stability;
- communities being served with practical help;
- encouragement towards personal responsibility and mutual acceptance;
- bringing new Christian believers into local worshipping and supportive communities.

Christian belief offers people a set of values by which to live, to make moral decisions and to interact with others. The majority of Counties arranged events and services are open to the public and these benefits have helped to meet religious, spiritual and educational needs, as well as supporting and helping individuals irrespective of background and status.

f) Risks Policy

The trustees annually review the principal risks the charity faces including analysing the likelihood and impact of each risk. The Operations Manager carries responsibility as the Risk Assessment Manager. The principal risks currently identified, and strategies for managing these risks are as follows:

- Maintaining relationship with funders - regular contact, briefings and periodic visits
 - key donors kept informed of activities
 - key donors invited to major events.
- Loss of key staff - reasonable notice period in place - annual review by trustees of all salaries/expenses
 - major office procedures documented
 - appraisals consider future aspirations
 - backup staff trained in main roles.
- Safeguarding vulnerable adults & children - Counties Safeguarding Officer appointed - safeguarding training
 - Safeguarding/Child protection policy kept up to date and member of Thirtyone:eight (formerly CCPAS).
- Over dependency on income sources – we are encouraging increases of income from individuals & churches
 - regularly monitoring sources of income – proactively and consistency seeking to diversify and increase sources of income.

g) Reserves and Investment Policy

The Charity is reliant on voluntary and investment income which has fluctuated significantly in the past. At their annual **reserves policy** review Counties trustees agreed the target level for total liquid reserves should be £500,000-600,000 (base reserves of £300,000, plus free reserves of six months' expenditure approximately £200,000-300,000). The trustees aim to hold these unrestricted reserves to meet the objectives of:

COUNTIES (Formerly Counties Evangelistic Work)

REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2020



- Funding the fixed and working capital needs of the charity;
- Enabling the charity to consistently deliver its aims and objectives over the medium term even though its income may fluctuate;
- Facilitating a restructuring or orderly winding up process if the need arose.

The Charity holds **liquid reserves**, being those Unrestricted Funds not held as fixed assets, designated for specific purposes or otherwise committed at the balance sheet date of £541,453 (see note 17 Total Unrestricted funds £650,669 less amount invested in tangible fixed assets £109,216, see Balance sheet). These liquid reserves fall in line with our reserves policy satisfying the need to hold base reserves of £300,000 and leaving £241,453 of free reserves.

Legacies are an important part of the income received by Counties. By nature, this source can fluctuate significantly. Consequently, when setting the annual budget, the trustees plan to consume existing free reserves over a three-year period in the hope that they will be replenished by further legacies during that period. The trustees believe that this policy enables the charity to invest in sustainable growth and new strategic developments so that the charity can deliver a consistent quality of work over the years.

The charity is advised on investments by Brewin Dolphin Securities Limited and regular contact is maintained with them by means of reports and an annual visit. They have complete discretion, within stated guidelines, over investment decisions and changes in investment holdings have taken place during the year. Their performances are measured against relevant benchmark portfolios. An Investment Policy is documented and reviewed annually by the trustees. Whilst all major investments are available to the charity, we aim for all investments to be in keeping with the nature of the charity and the views of the trustees.

Day to day financial management is the responsibility of the Operations Manager, Jonathan Brooks-Martin, who circulates to the Finance Sub Committee monthly management accounts and cashflows as well as quarterly valuations of the investment portfolio. The latter includes reports outlining performance against benchmarks, a summary of market performance and an investment strategy outlook. The Finance Committee, which comprises four trustees, the CEO and the Operations Manager, meets at least twice a year and keeps all trustees informed at their meetings. The full body of trustees has to approve any policy changes.

h) Related Parties and Relationships with Other Charities

The trustees, who are all Directors, received no remuneration as a result of their office during the year. No Trustee or other person related to the charity, apart from as detailed in note 19, had any personal interest in any contract or transaction entered into by the charity during the year.

In the furtherance of its objects, the charity has entered into strategic alliances with other charities.

- **The Evangelization Society** (TES registered charity 245273): In 2013 Counties began to provide administration for TES, with Counties Operations Manager acting as the Trust Manager. During the last few years, the Trustees of TES had investigated the most efficient way to manage the remaining funds. After taking advice, they agreed that the TES Charity should fully merge with Counties, with any remaining funds being held in a Restricted Fund. The Evangelization Society charity, therefore, fully merging with Counties in April 2020.
- **Living the Passion**: Counties has been involved in planning four joint conferences with Gospel Literature Outreach, Church Growth Trust, Echoes International, and Partnership. The last conference was in October 2018, and currently a conference is planned for October 2021. Smaller regional conferences have also been held.



i) Relations with Financial Supporters

Counties greatly values the support it receives from individuals, churches and trusts. We could not fulfil our objectives without the financial and prayer support that we receive from these individuals and organisations.

Activities: Counties evangelists and staff spoke in hundreds of churches across the country during the year, and we hosted our first revised Counties Family Day. During the last year, 63 new supporters joined us in mission by making their first gift to Counties. We continue to build towards Counties' future by encouraging regular support, including 10 people who began to give monthly to Counties. We give thanks that donations to some of our newer initiatives e.g. Key to Life, Neighbourhood Chaplains & Counties Planting Network, continued to grow. In the past year Counties did not use commercial fundraisers.

Protection: We seek to be respectful and relational in all our interactions with our supporters. We seek to build trust with our supporters by being honest and transparent in all our communications. We acknowledge all gifts (unless we are asked not to) and communicate the impact of donations to supporters through our annual report letter, annual calendar, magazines, e-newsletters and bespoke publications. Individuals are asked to opt-in to receive communications from Counties, unless they reasonably meet the criteria of legitimate interest, where there is clear evidence of their recent interest in our work. We provide opportunities for individuals to opt-out from any communications in clear and easy ways.

Complaints: Fundraising complaints are handled through our standard complaints procedure. No complaints relating to fundraising were received during the year.

j) Structure, Governance and Management

The charity does not have share capital and is limited by guarantee of the members. All trustees are members along with the chair, secretary and treasurer of each Counties Link Group, where such offices are filled. Members meet annually at the AGM when the affairs of the charity are considered and detailed reports are presented on various activities.

The trustees meet at least quarterly, and control the overall administration and policy decisions. During the past year most of the meeting taking place via video conferencing. Every effort is made to ensure that the trustees, all of whom are committed Christians with an interest in the promotion of the Christian faith, includes trustees of varied professional skills, qualifications and experience who are drawn from various parts of the UK. Due regard is given to the recruitment of new trustees who will ensure continuity. The trustees, from time to time, appoint sub-committees to deal with specific areas of the work. These constitute one or more trustees where appropriate, administrative staff and other suitably qualified individuals who usually form part of the general charitable body.

Potential new trustees are nominated and if selected are interviewed by representative(s) of the trustees, with their appointment being confirmed at the AGM. All new trustees are provided with a portfolio of papers giving appropriate information including policies and procedures, together with Charity Commission publications. They are also provided with training as appropriate. All trustees serve for a three-year period but may stand for re-election.

There is a small salaried staff administering the day-to-day affairs of the charity and the office is located at 30 Haynes Road, Westbury, BA13 3HD. The trustees on the finance committee meet independently with the independent examiners to ensure an independent view is received on how the office team maintains the finances of the charity. General management of the charity is in the hands of the CEO and Operations Manager.

Arrangements for setting key management personnel pay: the trustees review all staff salaries annually, including advice from Counties' H.R. group which includes four trustees.

k) Statement of Trustees' Responsibilities

The trustees (who are also directors of Counties for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

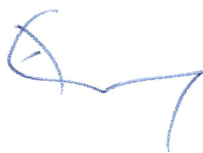
Trustees Information

Trustees, who are Directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are given on page 11.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 2015) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of trustees and signed on its behalf by

R Canham (Chairman)

A blue ink signature, appearing to be 'R Canham', written over a horizontal line.

Date:

24 March 2021

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:	S R Bennett R E Canham (Chair) J Davies S McQuoid P Sparkes C Taylor A Taylor-Roberts (appointed 3 October 2019) J M Webber (retired 25 April 2020) J Wilkes
CHIEF EXECUTIVE OFFICER	J G Martin Erwin
OPERATIONS MANAGER	J Brooks-Martin
REGISTERED OFFICE	30 Haynes Road Westbury BA13 3HD
BANKERS	Barclays Bank plc 32 Market Place Warminster BA12 9AR
INDEPENDENT EXAMINER	Neil Kingston FCA Burton Sweet The Clock Tower, 5 Farleigh Court Old Weston Road, Flax Bourton BRISTOL BS48 1UR
INVESTMENT BROKERS AND ADVISERS	Brewin Dolphin Securities Ltd 12 Smithfield Street London EC1A 9BD

COUNTIES (Formerly Counties Evangelistic Work)

INDEPENDENT EXAMINATION REPORT TO THE TRUSTEES YEAR ENDED 30 SEPTEMBER 2020



I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Signed: 
Neil Kingston FCA

Date: 24.3.21

Burton Sweet Chartered Accountants
The Clock Tower, 5 Farleigh Court
Old Weston Road, Flax Bourton
BRISTOL
BS48 1UR

COUNTIES (Formerly Counties Evangelistic Work)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and gifts	2	502,655	217,930	720,585	790,169
Legacies		94,843	-	94,843	108,839
Investments	3	9,099	-	9,099	13,223
Charitable activities					
<i>Resources</i>		10,588	-	10,588	5,252
Sale of fixed assets		-	-	-	1,360
Total income		617,185	217,930	835,115	918,843
Expenditure on:					
Raising funds	4	27,141	4,749	31,890	30,750
Charitable activities	5	637,650	238,644	876,294	931,185
Total expenditure		664,791	243,393	908,184	961,935
Gains/(Losses) on investments	11	(46,788)	-	(46,788)	4,574
Net (expenditure)/income		(94,394)	(25,463)	(119,857)	(38,518)
Transfers between funds	17	2,800	(2,800)	-	-
Net movement in funds	6	(91,594)	(28,263)	(119,857)	(38,518)
Reconciliation of funds					
Funds brought forward	17	742,263	45,393	787,656	826,174
Funds carried forward	17	650,669	17,130	667,799	787,656

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Prior year fund comparatives are shown in note 9.

The notes on pages 16 to 26 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

Company number 1041761

		2020	2019
	Note	£	£
Fixed assets			
Tangible assets	10	109,216	151,374
Investments	11	312,628	393,632
Total fixed assets		<u>421,844</u>	<u>545,006</u>
Current assets			
Debtors	12	55,210	123,074
Cash and bank balances		195,339	152,313
Total current assets		<u>250,549</u>	<u>275,387</u>
Creditors: Amounts falling due within one year	13	(4,594)	(32,737)
Net current assets		<u>245,955</u>	<u>242,650</u>
Net assets		<u><u>667,799</u></u>	<u><u>787,656</u></u>
Funds			
Unrestricted funds	18	650,669	742,263
Restricted funds	18	17,130	45,393
Total funds		<u><u>667,799</u></u>	<u><u>787,656</u></u>

For the year ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors are responsible in ensuring:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board of Trustees and Directors and signed on its behalf by

R E Canham


S R Bennett

Date: 24 March 2021

The notes on pages 16 to 26 form part of these financial statements

COUNTIES (Formerly Counties Evangelistic Work)**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Note	2020 £	2019 £
Net cash outflow from operating activities	15	3,025	(15,866)
Non-operational cash flows:			
Investing activities			
Payments for investments		(60,403)	(72,268)
Proceeds from the sale of investments		95,873	14,271
Investment income		9,099	13,223
Investment management charges		(3,314)	(3,601)
Payments for fixed assets		-	(12,210)
Proceeds from sale of fixed assets		-	2,210
		<u>41,255</u>	<u>(58,375)</u>
Net cash inflow/(outflow) for the year	16	<u><u>44,280</u></u>	<u><u>(74,241)</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 16 to 26 form part of these financial statements

1 Accounting policies

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Statement of Recommended Practice FRS102 based thereon, and the Companies Act 2006.

The charity is a public benefit entity as defined under FRS102.

b) Fund accounting

Funds held by the charitable company are either:-

- Unrestricted funds - these funds can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these funds can only be used for the specific purpose designated by the donor.
- Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Other than legacies, all income is included when receivable.
- Legacies are not included in the financial statements until the amount receivable is known and confirmed.
- Government grants in relation to Coronavirus Job Retention Scheme were recognised in the year as grant income.

d) Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are included within support costs.

Support costs have been allocated on the basis of staff time or the estimated use of facilities.

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to pay out resources.

e) Tangible fixed assets

Expenditure on assets with an estimated economic life of more than twelve months and a cost of more than £1,000 is capitalised.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less residual value of each asset over its expected useful life. No depreciation is charge on freehold land.

1 Accounting policies (continued)**e) Tangible fixed assets (continued)**

Annual depreciation rates are as follows:

Freehold property	Over 50 years
Office & computer equipment	33% straight line
GSUS Live exhibitions	20% straight line
Key to Life exhibitions	20% straight line
Life exhibitions	33% straight line

f) Fixed asset investments

Fixed asset investments are included at their market value. Realised and unrealised gains and losses on revaluation are included separately in the Statement of Financial Activities.

g) Going Concern

These financial statements have been prepared on the going concern basis. No material uncertainties that may cast significant doubt on the ability of the Charity to continue as a going concern have been identified by the Trustees.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Government Grants

Government grants for Coronavirus Job Retention Scheme were recognised in the period to which employment expenses were incurred and deemed to be receivable.

2 Income from donations and gifts

	Unrestricted funds £	Restricted funds £	Total 2020 £
Trust grants:			
Trust grants (anonymous)	372,975	101,248	474,223
Church Planting Initiative grants	-	22,300	22,300
Donations and gifts from individuals	119,451	81,652	201,103
Coronavirus Job Retention Scheme	3,172	4,822	7,994
Gift aid received	7,057	7,908	14,965
	<u>502,655</u>	<u>217,930</u>	<u>720,585</u>

Prior year comparative

	Unrestricted funds £	Restricted funds £	Total 2019 £
Trust grants:			
Trust grants (anonymous)	329,850	175,403	505,253
Church Planting Initiative grants	-	49,443	49,443
Donations and gifts from individuals	146,831	74,788	221,619
Gift aid received	6,598	7,256	13,854
	<u>483,279</u>	<u>306,890</u>	<u>790,169</u>

Counties is exceedingly grateful for the ongoing support of individuals, churches and grant making trusts. Many of these trusts prefer to remain anonymous.

3 Investment income

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Quoted investments	9,098	-	9,098
Bank interest	1	-	1
	<u>9,099</u>	<u>-</u>	<u>9,099</u>

Prior year comparatives

	Unrestricted funds	Restricted funds	Total 2019
	£	£	£
Quoted investments	13,089	-	13,089
Bank interest	134	-	134
	<u>13,223</u>	<u>-</u>	<u>13,223</u>

All investment income arises from assets held in the UK.

4 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Salaries and office assistance	9,953	4,000	13,953
News magazine (inc. postage)	2,008	42	2,050
Website and internet	7,131	512	7,643
Promotion and publicity	4,735	195	4,930
Investment management costs	3,314	-	3,314
	<u>27,141</u>	<u>4,749</u>	<u>31,890</u>

Prior year comparative

	Unrestricted funds	Restricted funds	Total 2019
	£	£	£
Salaries and office assistance	11,501	1,896	13,397
News magazine (inc. postage)	3,205	68	3,273
Website and internet	4,389	90	4,479
Promotion and publicity	5,805	195	6,000
Investment management costs	3,601	-	3,601
	<u>28,501</u>	<u>2,249</u>	<u>30,750</u>

5 Analysis of charitable expenditure

	Grants payable	Direct costs	Support costs	Total 2020
	£	£	£	£
Evangelists and training	382,438	146,313	115,479	644,230
Schools Resources	-	138,865	93,199	232,064
	382,438	285,178	208,678	876,294

Prior year comparatives

	Grants payable	Direct costs	Support costs	Total 2019
	£	£	£	£
Evangelists and training	385,349	93,423	114,396	593,168
Schools Resources	-	244,410	93,607	338,017
	385,349	337,833	208,003	931,185

Counties provides monthly gifts, as funds allow, to a number of evangelists the charity is in long-term association with. These amounts vary regularly. The average number of evangelists financially supported during the year was 47 (2019: 50). All grants made in the year were to individuals.

Support costs

	Evangelists and training	Schools Resources	Total 2020
	£	£	£
Personnel costs including wages	60,243	47,992	108,235
Premises costs	2,639	2,166	4,805
Office expenses	25,053	20,502	45,555
Depreciation costs	23,186	18,972	42,158
Governance costs	4,358	3,567	7,925
	115,479	93,199	208,678

Prior year comparative

	Evangelists and training	Schools Resources	Total 2019
	£	£	£
Personnel costs including wages	62,055	50,772	112,827
Premises costs	2,479	2,028	4,507
Office expenses	23,268	19,044	42,312
Depreciation costs	20,947	17,140	38,087
Governance costs	5,647	4,623	10,270
	114,396	93,607	208,003

6 Net expenditure for the year**This is stated after charging:**

	2020	2019
	£	£
Depreciation	42,158	38,087
Independent examiner's fees	3,100	3,000
Reimbursement of Trustees' travel and subsistence expenses: for trustees' meetings and duties to 4 Trustees (2019: 5 Trustees)	1,942	3,785
	<u>1,942</u>	<u>3,785</u>

No trustees received remuneration during this year or in the previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2020	2019
	£	£
Wages and salaries	193,159	183,115
Social security costs	11,664	12,043
Pension contributions	7,199	5,586
Benefits in kind	19,715	17,013
	<u>231,737</u>	<u>217,757</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was 7 in 2020 (2019: 7). When calculated on the basis of average headcount, the average weekly number of employees during the year was 9 in 2020 (2019: 9).

Key management personnel received employment benefits in the year of £85,327 (2019: £85,256).

8 Taxation

The company is registered as a charity and is therefore not liable to corporation tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

9 Fund comparatives for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total 2019 £
Income from:			
Donations and gifts	483,279	306,890	790,169
Legacies	108,839	-	108,839
Investments	13,223	-	13,223
Charitable activities			
<i>Resources</i>	5,252	-	5,252
Sales of fixed assets	1,360	-	1,360
Total income	611,953	306,890	918,843
Expenditure on:			
Raising funds	28,501	2,249	30,750
Charitable activities	678,124	253,061	931,185
Total expenditure	706,625	255,310	961,935
Gains/(Losses) on investments	4,574	-	4,574
Net expenditure and net movement in funds	(90,098)	51,580	(38,518)
Transfers between funds	6,187	(6,187)	-
	(83,911)	45,393	(38,518)
Reconciliation of funds			
Funds brought forward	826,174	-	826,174
Funds carried forward	742,263	45,393	787,656

10 Tangible fixed assets

	Freehold Property £	GSUS Live exhibition £	Key to Life exhibition £	LIFE exhibition £	Office & computer equipment £	Total £
Cost						
At 1 Oct 2019	113,250	510,774	183,468	332,562	33,058	1,173,112
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 30 Sept 2020	113,250	510,774	183,468	332,562	33,058	1,173,112
Depreciation						
At 1 Oct 2019	32,185	510,774	125,369	320,352	33,058	1,021,738
Charge for year	1,394	-	36,694	4,070	-	42,158
Disposals	-	-	-	-	-	-
At 30 Sept 2020	33,579	510,774	162,063	324,422	33,058	1,063,896
Net book value						
At 30 Sept 2020	79,671	-	21,405	8,140	-	109,216
At 30 Sept 2019	81,065	-	58,099	12,210	-	151,374

11 Investments

	Cash £	Funds £	Total 2020 £
Market Value at 1 October 2019	5,934	387,698	393,632
Additions	(60,403)	60,403	-
Disposal proceeds	95,873	(95,873)	-
Realised (losses)/gains on investments	-	3,506	3,506
Management fees	(3,314)	-	(3,314)
Dividends & interest	9,098	-	9,098
Deposits and withdrawals	(40,000)	-	(40,000)
Unrealised gains on investments	-	(50,294)	(50,294)
Market Value at 30 September 2020	7,188	305,440	312,628
Historical cost at 30 September 2020	7,188	320,257	327,445

All investments are held in the UK.

11 Investments (continued...)**Prior year comparatives**

	Cash £	Funds £	Total 2019 £
Market Value at 1 October 2018	54,443	325,127	379,570
Additions	(72,268)	72,268	-
Disposal proceeds	14,271	(14,271)	-
Realised (losses)/gains on investments	-	(529)	(529)
Management fees	(3,601)	-	(3,601)
Dividends & interest	13,089	-	13,089
Unrealised gains on investments	-	5,103	5,103
Market Value at 30 September 2019	<u>5,934</u>	<u>387,698</u>	<u>393,632</u>
Historical cost at 30 September 2019	<u>5,934</u>	<u>338,916</u>	<u>344,850</u>

All investments were held in the UK.

12 Debtors

	2020 £	2019 £
Accrued income	45,638	115,694
Other debtors and prepayments	9,572	7,380
	<u>55,210</u>	<u>123,074</u>

Debtors includes grants due at the balance sheet date, received after the year end.

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	1,494	3,357
Accruals	3,100	29,380
	<u>4,594</u>	<u>32,737</u>

14 Operating leases

At 30 September 2020 the organisation had total minimum commitments under non-cancellable operating leases as set out below:

	Vehicles 2020 £	Vehicles 2019 £
Amounts payable:		
Within 1 year	8,030	4,102
Between 2 to 5 years	<u>6,598</u>	<u>4,586</u>

15 Reconciliation of net movement in funds to net cash inflow from operating activities

	2020	2019
	£	£
Statement of Financial Activities: Net movement in funds	(119,857)	(38,518)
Investment income	(9,099)	(13,223)
Investment management costs	3,314	3,601
Depreciation	42,158	38,087
Realised net gain on sales of investments	(3,506)	529
Unrealised net gain on investments	50,294	(5,103)
Increase / (decrease) in creditors: current liabilities	(28,143)	26,380
Decrease in debtors	67,864	(26,259)
Profit on sale of fixed assets	-	(1,360)
Net cash inflow/(outflow) from operating activities	3,025	(15,866)

16 Analysis of changes in cash during the year

	2020	2019	Change
	£	£	£
Cash at bank and in hand	195,339	152,313	43,026
Cash held within investments	7,188	5,934	1,254
	202,527	158,247	44,280
	2019	2018	Change
	£	£	£
Cash at bank and in hand	152,313	178,045	(25,732)
Cash held within investments	5,934	54,443	(48,509)
	158,247	232,488	(74,241)

17 Movement in funds

	At 1 Oct 2019 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2020 £
Restricted funds						
Evangelists	-	63,311	(63,311)	-	-	-
GSUS Live fund	-	84,548	(81,748)	-	(2,800)	-
Church Planting Network fund	45,393	46,378	(94,752)	-	-	(2,981)
The Evangelization Society	-	23,693	(3,582)	-	-	20,111
	<u>45,393</u>	<u>217,930</u>	<u>(243,393)</u>	<u>-</u>	<u>(2,800)</u>	<u>17,130</u>
Unrestricted funds						
General funds	742,263	617,185	(664,791)	(46,788)	2,800	650,669
	<u>742,263</u>	<u>617,185</u>	<u>(664,791)</u>	<u>(46,788)</u>	<u>2,800</u>	<u>650,669</u>
Total funds	<u>787,656</u>	<u>835,115</u>	<u>(908,184)</u>	<u>(46,788)</u>	<u>-</u>	<u>667,799</u>

A transfer was made from the GSUS Live Restricted Fund to the General Fund to fund further schools' work, in line with the donors' wishes.

	At 1 Oct 2018 £	Income £	Expenditure £	Gains & losses £	Transfers £	At 30 Sep 2019 £
Restricted funds						
Evangelists	-	75,904	(75,904)	-	-	-
GSUS Live fund	-	160,658	(154,471)	-	(6,187)	-
Church Planting Network fund	-	70,328	(24,935)	-	-	45,393
	<u>-</u>	<u>306,890</u>	<u>(255,310)</u>	<u>-</u>	<u>(6,187)</u>	<u>45,393</u>
Unrestricted funds						
General funds	826,174	611,953	(706,625)	4,574	6,187	742,263
	<u>826,174</u>	<u>611,953</u>	<u>(706,625)</u>	<u>4,574</u>	<u>6,187</u>	<u>742,263</u>
Total funds	<u>826,174</u>	<u>918,843</u>	<u>(961,935)</u>	<u>4,574</u>	<u>-</u>	<u>787,656</u>

General fund

This is the main fund of the charity, which receives donations, investment and other income not received specifically for one of the funds. The fund provides support for the evangelists and also finances publicity and development and the overall running of the charity.

In the circumstances, all amounts received within the general fund have been treated as unrestricted income.

17 Movement in funds (continued...)**Evangelists fund**

When the Trustees invite an individual to join Counties as an Evangelist, in effect a restricted fund is created for the Evangelist and their activities that further the purposes of the charity.

GSUS Live fund

The fund exists to finance the running costs of the GSUS Live units.

Church Planting Network fund

The fund exists to enable the planting and replanting of vibrant new churches that make Jesus known across England and Wales.

The Evangelization Society (TES)

During the year the residual funds of TES were transferred to Counties. The Trustees agreed that these funds should be restricted and utilised to fund grants towards evangelistic projects that are one-off, innovative and pioneering in nature. This is consistent with the previous aims and objectives of TES.

18 Analysis of net assets between funds

2020	Tangible Fixed assets £	Investments £	Other Net assets £	Total £
Restricted funds	-	-	17,130	17,130
Unrestricted funds				
General funds	109,216	312,628	228,825	650,669
	<u>109,216</u>	<u>312,628</u>	<u>245,955</u>	<u>667,799</u>

2019	Tangible Fixed assets £	Investments £	Other Net assets £	Total £
Restricted funds	-	-	45,393	45,393
Unrestricted funds				
General funds	151,374	393,632	197,257	742,263
	<u>151,374</u>	<u>393,632</u>	<u>242,650</u>	<u>787,656</u>

19 Related party transactions

The aggregate donations received from trustees and related parties in the year was £380 (2019: £2,412).

Apart from the above persons, no trustee or other person related to the charity, had any personal interest in any contract or transaction entered into by the charity during the year (2019 - None).

20 Share capital

The company is limited by guarantee and does not have a share capital. The members' liability is limited to £1 each.