



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

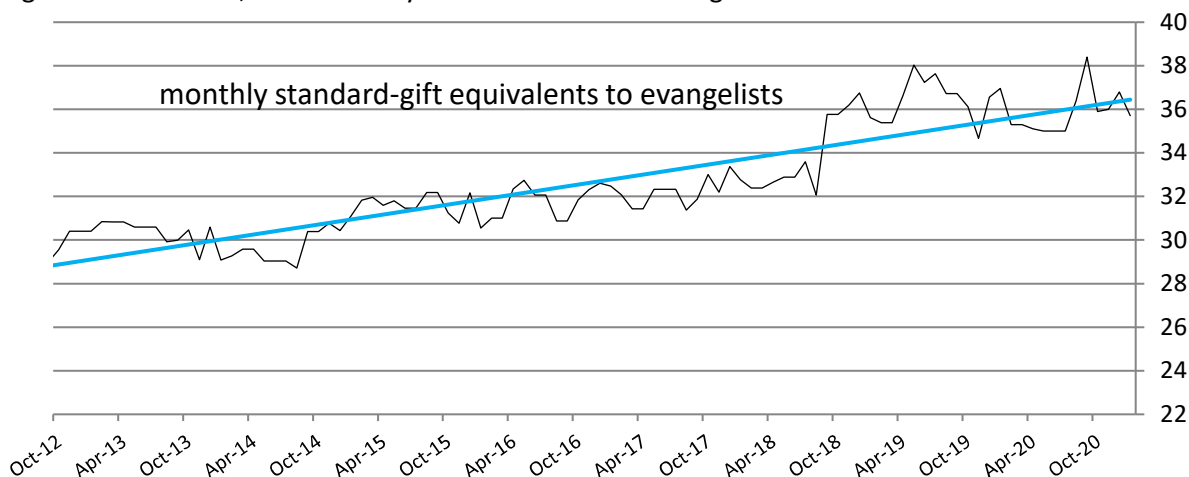
The charity is a charitable company, Counties (formerly Counties Evangelistic Work), number 01041761, but is known publicly as Counties. The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and 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.



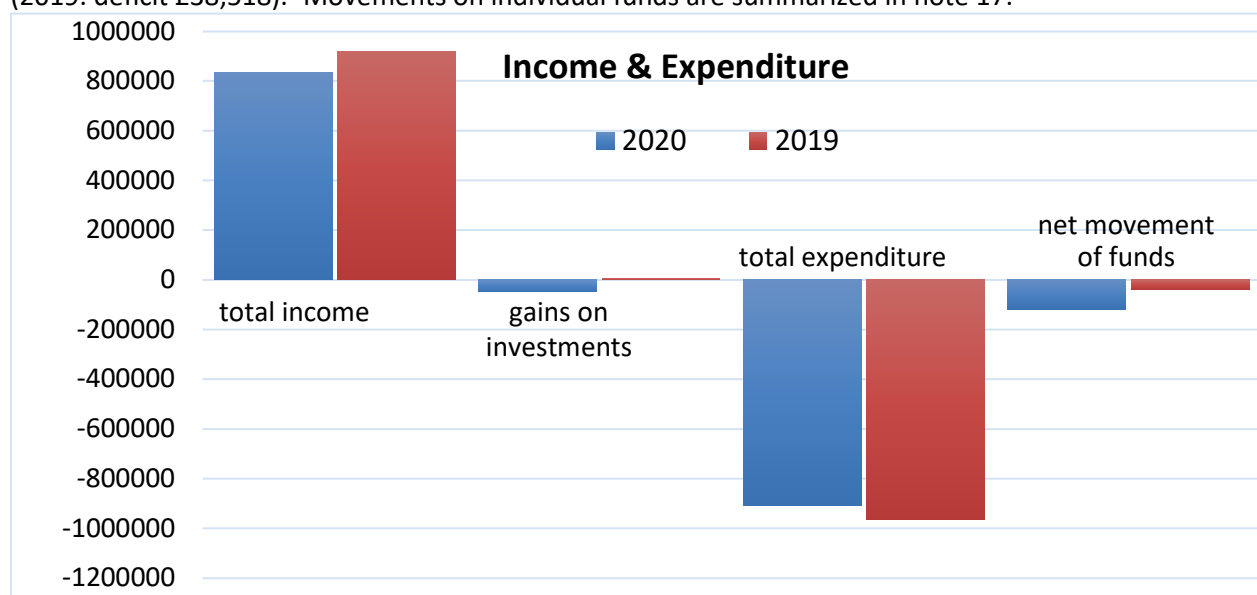
• **Counties Planting Network**

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.



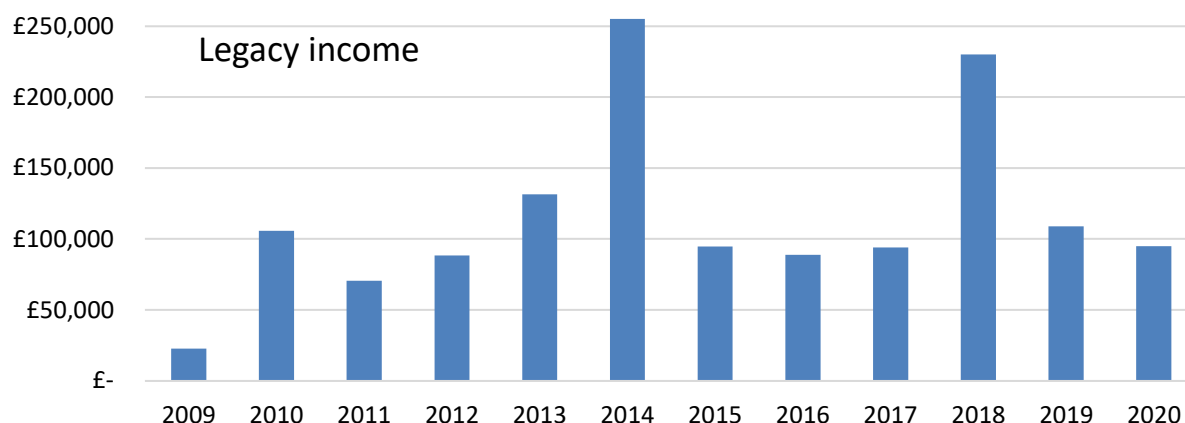
Unrestricted Funds show net expenditure of £94,394, including losses on investments of £46,788. Income for the year increased to £617,185 and Legacy income was £94,843. Legacies cannot be regarded as regular income, needless to say the trustees are grateful to all those who have made provision in their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

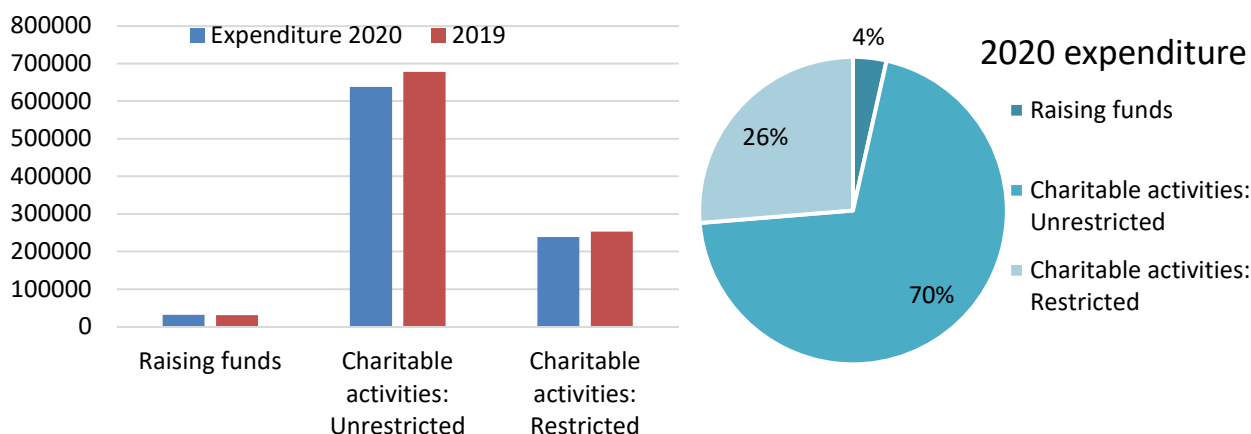
COUNTIES (Formerly Counties Evangelistic Work)

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)

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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.