



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

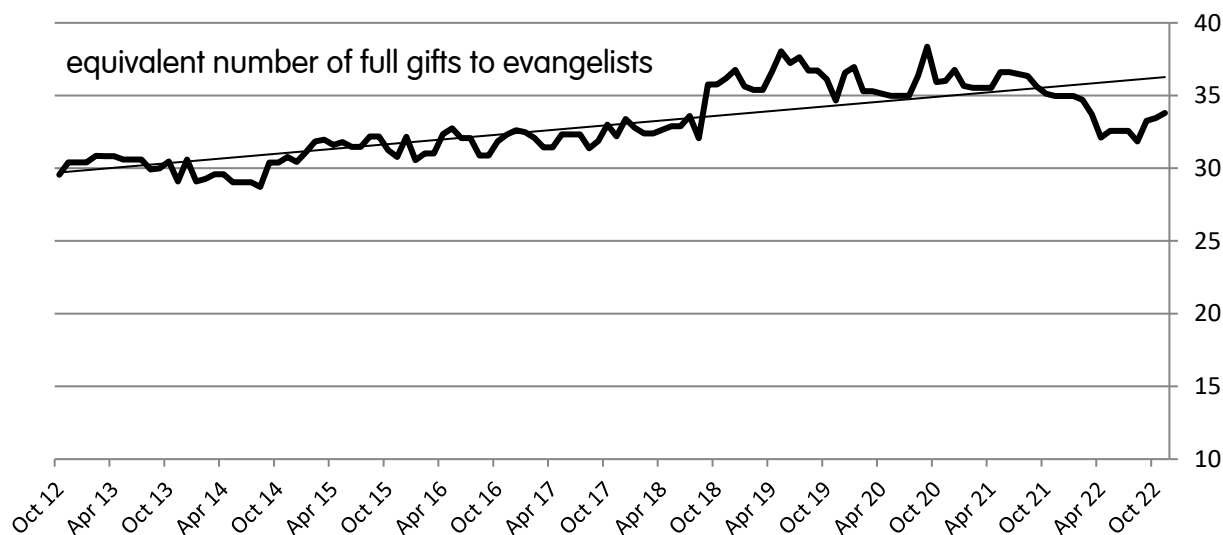
The charity is a charitable company, Counties (formerly Counties Evangelistic Work), number 01041761, but is known publicly as Counties. The charity (registered number 264278) was founded in 1899 and was set up as a company on 9 February 1972, limited by guarantee. It is governed by the Memorandum and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

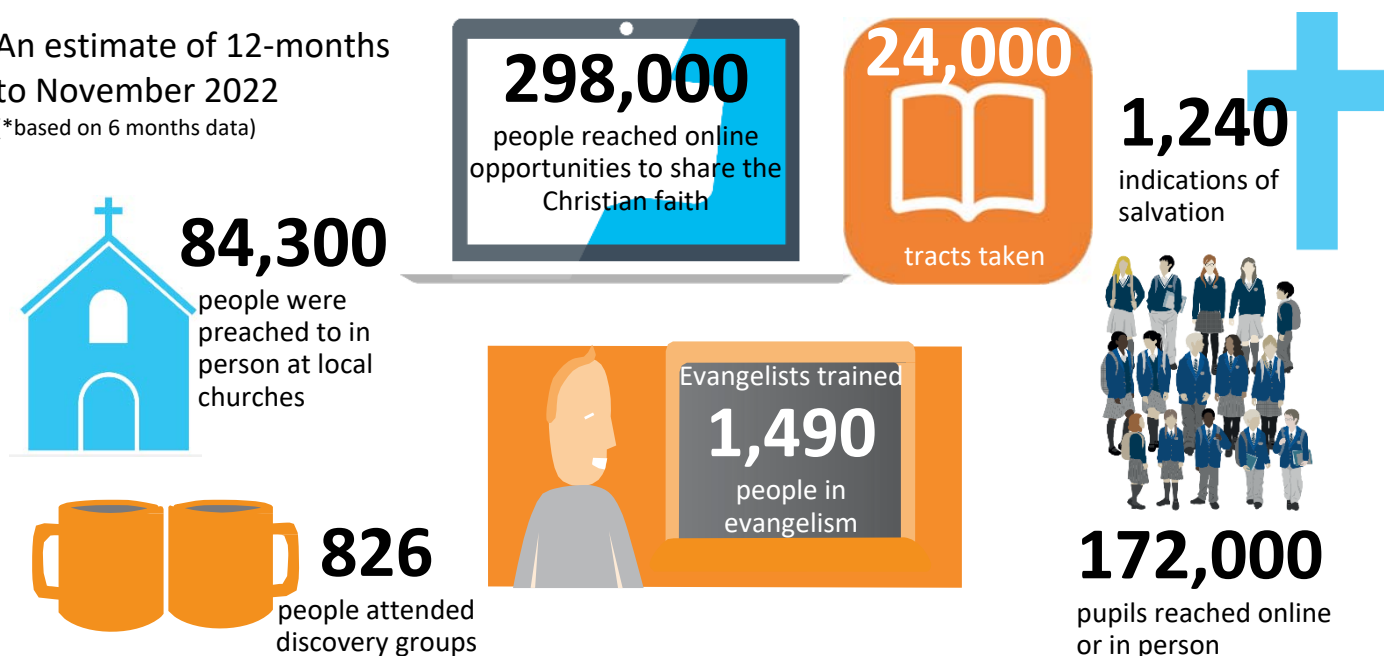
small groups; school visits; visiting prisons and helping ex-offenders; Christian education and preaching. Some evangelists work with all ages and backgrounds, whilst others have a specific focus such as international students, teenagers, children, men, women, migrants, international merchant seafarers 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**

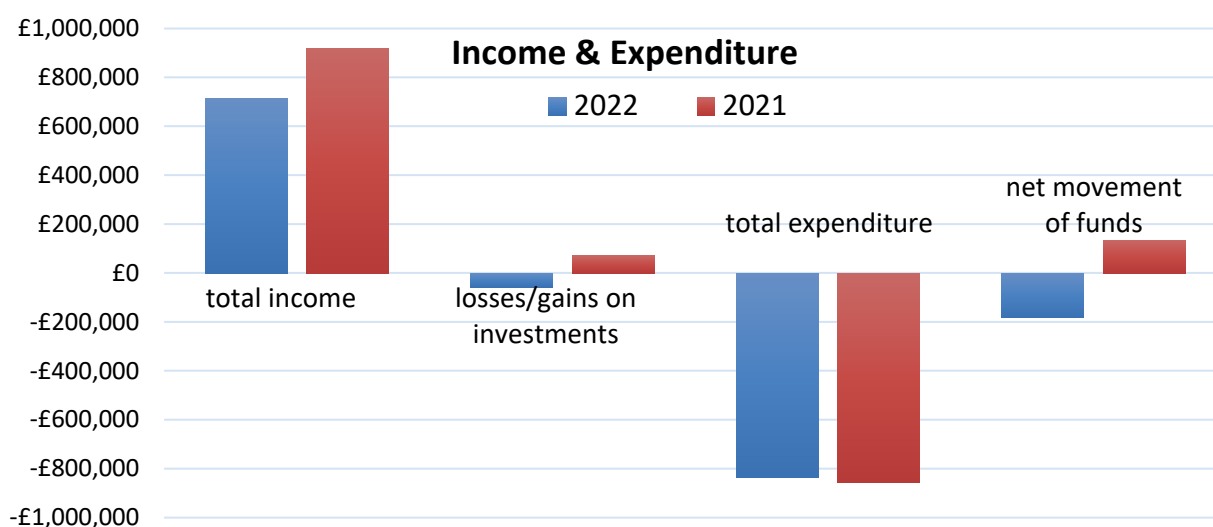
- Counties is delighted to continue to see growth and impact of the training initiatives led by Counties Training Officer.
- Counties' **Evangelists Training Programme (ETP)** continues to develop and during the year. One trainee extended his time on the programme, and three new trainees joined ETP. 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.
- 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.

- 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.
- 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.
- **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.
 - **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.
 - **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.
- **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.

- 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. 
- 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. 
- **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)

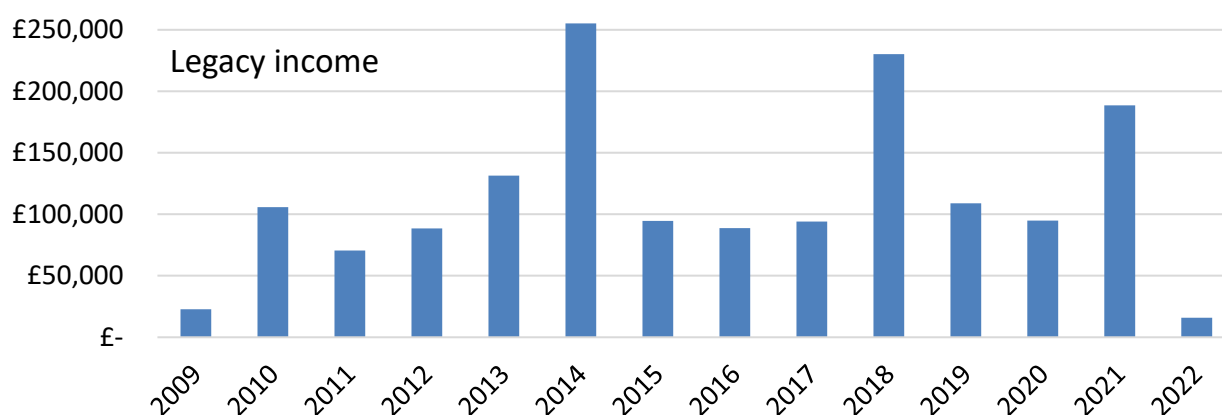


REPORT OF THE TRUSTEES

YEAR ENDED 30 SEPTEMBER 2022

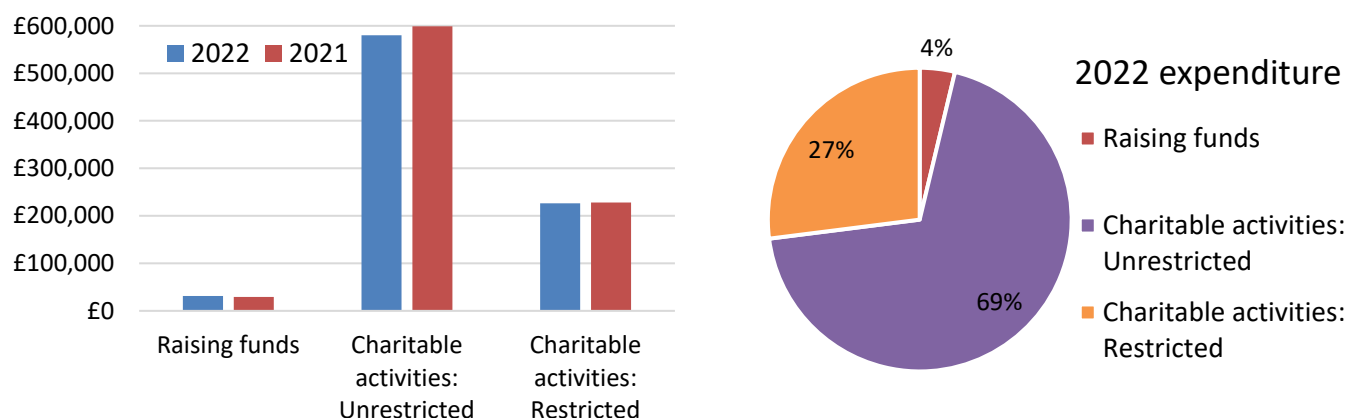
Unrestricted Funds shows an operational net deficit of £159,961, and income for the year decreased to £507,135. The two main factors that gave rise to the decreased income and deficit are: significant losses on investments of £58,926 (in the previous year this was a gain of £70,420) due to market conditions,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

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 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><u>(118,262)</u></u>	<u><u>81,143</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 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.