

# GROVE FREE EVANGELICAL CHURCH

England & Wales - Charity number 283079

## Details

---

**Other names** FREE EVANGELICAL CHURCH - GROVE

**Status** Registered

**Legal form** Other

**Registered** 1981-08-21

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

## Contact

---

**Address** Old Mill Hall  
School Lane  
Grove  
Wantage  
Oxfordshire  
OX12 7LB

**Phone** +44 (0)7903 841767

**Email** [administrator@gfec.org.uk](mailto:administrator@gfec.org.uk)

**Website** [www.gfec.org.uk](http://www.gfec.org.uk)

## Activities

---

**Objects:** THE CHURCH IS FORMED FOR THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE DOCTRINAL BASIS AS SET OUT IN THE CONSTITUTION.

**Activities:** To advance the Christian faith in accordance with the doctrinal basis as the Trustees think fit. To relieve people who are in conditions of hardship or who are aged or sick in the local community and elsewhere as the Trustees think fit. To promote and fulfil other such charitable purposes beneficial to the community and elsewhere as the Trustees think fit.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Area of benefit: UNDEFINED
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£52,135	£51,718	-	-
2024-03-31	£45,390	£46,188	-	-
2023-03-31	£40,706	£44,844	-	-
2022-03-31	£38,142	£37,562	-	-
2021-03-31	£33,179	£25,731	-	-

## Trustees

Name	Role	Appointed
Terence Albert Randall	Chair	2016-03-31
Adrian David Kerr		2022-04-01
Roger John Middlebrook		2019-04-01

**GROVE FREE EVANGELICAL CHURCH**

England & Wales - Charity number 283079

---

# Accounts

---

**GROVE FREE EVANGELICAL CHURCH**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2025**

Contents:

Page 1 - 2	Trustees' Report
Page 3	Independent Examiner's Report
Page 4	Receipts & Payments Account
Page 5	Statement of Assets & Liabilities
Page 6 - 8	Notes to the Accounts

David Cooke & Co  
Chartered Accountants  
5 Briar Close  
Banbury  
Oxon. OX16 9DS

## **GROVE FREE EVANGELICAL CHURCH**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2025.

#### **Reference and Administrative Details**

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 1 Syacamore Walk, Grove, Wantage, OX12 0BW.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)  
Mr Roger Middlebrook (Pastor)  
Mr Adrian Kerr (Treasurer)

#### **Objectives and Activities**

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for teenagers and young people; and
- By its support of mission works in other parts of the world.

#### **Structure, Governance and Management**

The Church is governed by its Constitution, which was last amended and issued to members in January 2022. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

**GROVE FREE EVANGELICAL CHURCH**

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)**

**Achievements and Performance**

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups such as young teenagers, women, men and young adults. The church also supports missionary work in various places.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. As shown in the Statement of Financial Activities on page 4, there was a surplus of just over £400 (2024: deficit £800). Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons

Trustee *T. H. Randall*

Date: 11-Oct-2025

*R. Middlebrook*  
Trustee

## INDEPENDENT EXAMINERS REPORT

### TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH

I report on the accounts of the Church for the year ended 31 March 2025, which are set out on pages 4 to 8.

#### **Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

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

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



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close  
Banbury, Oxon.

OX16 9DS

Date: 21 October 2025

**GROVE FREE EVANGELICAL CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<b><u>2025 Total</u></b> £	Restated 2024 <u>Total</u> £
<b>Receipts</b>					
Voluntary income		43,653	4,470	<b>48,123</b>	41,037
Investment income		3,919	93	<b>4,012</b>	4,353
<b>Total incoming resources</b>		<u>47,572</u>	<u>4,563</u>	<b><u>52,135</u></b>	<u>45,390</u>
<b>Payments</b>					
Cost of Generating Funds	2	282	-	<b>282</b>	562
Charitable Activities	3	47,323	4,113	<b>51,436</b>	45,626
<b>Total Payments</b>		<u>47,605</u>	<u>4,113</u>	<b><u>51,718</u></b>	<u>46,188</u>
<b>Excess of Receipts over Payments</b>		<u>(33)</u>	450	<b>417</b>	<u>(798)</u>
Transfers between Funds		(15)	15	-	-
<b>Net Movement of Resources</b>		<u>(48)</u>	465	<b>417</b>	<u>(798)</u>
<b>Total Funds brought forward</b>		94,429	2,399	<b>96,828</b>	97,626
<b>Total Funds carried forward</b>		<u><u>94,381</u></u>	<u><u>2,864</u></u>	<b><u><u>97,245</u></u></b>	<u><u>96,828</u></u>

The notes on pages 6 and 7 form part of these financial statements.

**GROVE FREE EVANGELICAL CHURCH****BALANCE SHEET AS AT 31 MARCH 2025**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<b><u>2025 Total</u></b> £	<u>2024 Total</u> £
<b>Tangible Fixed Assets</b>	6	8,459	-	<b>8,459</b>	-
<b>Cash Funds</b>					
TSB Account		9,805	880	<b>10,685</b>	11,604
CCLA Deposit Fund (Building Fund)		-	1,984	<b>1,984</b>	1,891
CCLA No.2. Account		78,069	-	<b>78,069</b>	84,150
		<u>87,874</u>	<u>2,864</u>	<b><u>90,738</u></b>	<u>97,645</u>
<b>Liabilities</b>					
Due within one year:					
PAYE & pension contributions due		1,477	-	<b>1,477</b>	367
Accruals		475	-	<b>475</b>	450
		<u>1,952</u>	<u>-</u>	<b><u>1,952</u></b>	<u>817</u>
Net Current Assets		85,922	2,864	88,786	96,828
Net Assets		<b><u>94,381</u></b>	<b><u>2,864</u></b>	<b><u>97,245</u></b>	<b><u>96,828</u></b>
Financed By:					
Accumulated Funds		<b><u>94,381</u></b>	<b><u>2,864</u></b>	<b><u>97,245</u></b>	<b><u>96,828</u></b>

Approved on : 12/10/2025 (date)

*Robeen Hutchings*  
Treasurer

*R. Middlebrook*  
Elder

The notes on pages 6 and 7 form part of these financial statements.

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention and in accordance with the Charities SORP (FRS102).

(b) Income.

Donations represent cash received during the year.

Investment income comprises interest received from money in deposit accounts.

(c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work.

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

**2. Costs of Generating Funds**

	Unrestricted Funds £	Restricted Funds £	<b>2025 Total £</b>	2024 Total £
Advertising & Publicity	282	-	<b>282</b>	562

**3. Charitable Activities**

Staff costs (note 6)	26,630	-	<b>26,630</b>	23,503
Visiting speakers' fees	996	-	<b>996</b>	378
Website/Zoom expenses	719	-	<b>719</b>	693
Other Ministry & Missions (note 4)	8,547	4,113	<b>12,660</b>	12,695
Accommodation	4,273	-	<b>4,273</b>	5,508
Insurance	563	-	<b>563</b>	507
Administration expenses	94	-	<b>94</b>	235
Equipment expenses	595	-	<b>595</b>	-
Subscriptions & Licences	1,027	-	<b>1,027</b>	1,366
Miscellaneous expenses	217	-	<b>217</b>	18
Book-keeping	277	-	<b>277</b>	273
Other professional services	80	-	<b>80</b>	-
Independent Examination	485	-	<b>485</b>	450
Depreciation	2,820	-	<b>2,820</b>	-
	<b>47,323</b>	<b>4,113</b>	<b>51,436</b>	<b>45,626</b>

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)**

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	<b>2025</b> <b>Total</b>	2024 <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>4. Other Ministry and Missions</b>				
Missions expenses	2,400	4,113	<b>6,513</b>	7,470
Outreach & Discipleship	98	-	<b>98</b>	-
Cornerstone Christian Centre	3,600	-	<b>3,600</b>	3,600
Streetpastors	1,300	-	<b>1,300</b>	1,100
Other donations	280	-	<b>280</b>	100
Catering	869	-	<b>869</b>	425
	<u>8,547</u>	<u>4,113</u>	<b><u>12,660</u></b>	<u>12,695</u>
<b>5. Employee &amp; Trustee information</b>				
Wages, salaries & social security costs	25,603	-	<b>25,603</b>	22,643
Pastor's expenses	232	-	<b>232</b>	638
Training costs	795	-	<b>795</b>	222
	<u>26,630</u>	<u>-</u>	<b><u>26,630</u></b>	<u>23,503</u>

The average number of persons employed during the year was 1 (2024: 1). No employee received remuneration in excess of £60,000 p.a. No trustee received any remuneration, apart from Mr Middlebrook for his work as the pastor of the church.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

<b>6. Fixed Assets</b>	<u>Equipment</u>	<u>Other</u>	<u>Total</u>
<u>Cost</u>			
Brought forward	-	-	-
Additions	11,279	-	11,279
Carried forward	<u>11,279</u>	<u>-</u>	<u>11,279</u>
<u>Depreciation</u>			
Brought forward	-	-	-
Charge for year	2,820	-	2,820
Carried forward	<u>2,820</u>	<u>-</u>	<u>2,820</u>
<u>Net Book Value</u>			
31 March 2025	<b><u>8,459</u></b>	<b><u>-</u></b>	<b><u>8,459</u></b>
31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)**

<b>7. Restricted Funds</b>	<u>Brought forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Carried forward</u>
Building Fund	1,891	93	-	-	1,984
Bernal's Fund	-	1,645	(1,365)	-	280
Brixey's Fund	-	440	(440)	-	-
Food Bank	-	250	-	-	250
Hookers Fund	150	1,003	(803)	-	350
OMF	-	25	(25)	-	-
Open Doors	-	75	(75)	-	-
TEAR Fund	-	285	(300)	15	-
Viva Fund	358	-	(358)	-	-
World Vision	-	747	(747)	-	-
	<u>2,399</u>	<u>4,563</u>	<u>(4,113)</u>	<u>15</u>	<u>2,864</u>

**GROVE FREE EVANGELICAL CHURCH**

England & Wales - Charity number 283079

---

# Accounts

---

**GROVE FREE EVANGELICAL CHURCH**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2024**

Contents:

Page 1 - 2	Trustees' Report
Page 3	Independent Examiner's Report
Page 4	Receipts & Payments Account
Page 5	Statement of Assets & Liabilities
Page 6 - 7	Notes to the Accounts

David Cooke & Co  
Chartered Accountants  
5 Briar Close  
Banbury  
Oxon. OX16 9DS

## **GROVE FREE EVANGELICAL CHURCH**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2024.

#### **Reference and Administrative Details**

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 1 Syacamore Walk, Grove, Wantage, OX12 0BW.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)  
Mr Roger Middlebrook (Pastor)  
Mr Adrian Kerr (Treasurer)

#### **Objectives and Activities**

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for teenagers and young people; and
- By its support of mission works in other parts of the world.

#### **Structure, Governance and Management**

The Church is governed by its Constitution, which was last amended and issued to members in January 2022. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

**GROVE FREE EVANGELICAL CHURCH**

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Cont.)**

**Achievements and Performance**

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups such as young teenagers, women, men and young adults. The church also supports missionary work in various places.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. With the employment of a part-time pastor, payments are now running at a higher level than in earlier years. As a result, as shown in the Receipts & Payments Account on page 4, there was an excess of payments over receipts (a deficit) of £798 (2023: deficit £4,138), before capital purchases are taken into account. Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons



Trustee

Trustee



Date: 18<sup>th</sup> August 2024



**INDEPENDENT EXAMINERS REPORT****TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH**

I report on the accounts of the Church for the year ended 31 March 2024, which are set out on pages 4 to 7.

**Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

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



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close  
Banbury, Oxon. OX16 9DS

Date: 19 August 2024

**GROVE FREE EVANGELICAL CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<b><u>2024 Total</u></b> £	<b><u>2023 Total</u></b> £
<b>Receipts</b>					
Voluntary income		38,254	2,783	<b>41,037</b>	38,708
Investment income		4,265	88	<b>4,353</b>	32
Other income		-		-	1,966
<b>Total incoming resources</b>		<b>42,519</b>	<b>2,871</b>	<b>45,390</b>	<b>40,706</b>
<b>Payments</b>					
Cost of Generating Funds	2	562	-	<b>562</b>	95
Charitable Activities	3	42,861	2,765	<b>45,626</b>	44,749
<b>Total Payments</b>		<b>43,423</b>	<b>2,765</b>	<b>46,188</b>	<b>44,844</b>
<b>Excess of Receipts over Payments</b>		<b>(904)</b>	<b>106</b>	<b>(798)</b>	<b>(4,138)</b>
Purchase of capital equipment		-	-	-	(1,578)
Transfers between Funds		(390)	390	-	-
<b>Net Movement of Resources</b>		<b>(1,294)</b>	<b>496</b>	<b>(798)</b>	<b>(5,716)</b>
<b>Total Funds brought forward</b>		<b>96,809</b>	<b>1,903</b>	<b>98,712</b>	<b>104,428</b>
<b>Total Funds carried forward</b>		<b>95,515</b>	<b>2,399</b>	<b>97,914</b>	<b>98,712</b>

The notes on pages 6 and 7 form part of these financial statements.

## GROVE FREE EVANGELICAL CHURCH

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2024

<u>Note</u>	Unrestricted <u>Funds</u> £	Designated <u>Funds</u> £	<b>2024</b> <u>Total</u> £	2023 <u>Total</u> £
<b>Cash Funds</b>				
TSB Account	11,096	508	<b>11,604</b>	6,992
CCLA Deposit Fund (Building Fund)	-	1,891	<b>1,891</b>	1,803
CCLA No.2. Account	84,150	-	<b>84,150</b>	89,885
	<u>95,246</u>	<u>2,399</u>	<u><b>97,645</b></u>	<u>98,680</u>

**Assets retained for charity's use****Fund to which  
asset belongs**

Office Equipment

General Fund

**Liabilities**

Due within one year:

PAYE due	367	-	<b>367</b>	605
Accruals	450	-	<b>450</b>	440
	<u>817</u>	<u>-</u>	<u><b>817</b></u>	<u>1,045</u>

Approved on : 18<sup>th</sup> August (date)2024

Treasurer



Elder

The notes on pages 6 and 7 form part of these financial statements.

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention. Because the Church's income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

(b) Income.

Donations represent cash received during the year.

Investment income comprises interest received from money in deposit accounts.

(c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work.

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

**2. Costs of Generating Funds**

	Unrestricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Advertising & Publicity	562	-	562	95

**3. Charitable Activities**

Staff costs (note 6)	23,503	-	23,503	23,354
Visiting speakers' fees	378	-	378	597
Website/Zoom expenses	693	-	693	179
Other Ministry & Missions (note 4)	9,930	2,765	12,695	13,766
Accommodation	5,508	-	5,508	3,178
Insurance	507	-	507	529
Administration expenses	235	-	235	526
Subscriptions & Licences	1,366	-	1,366	1,505
Miscellaneous expenses	18	-	18	218
Book-keeping	273	-	273	242
Other professional services	-	-	-	255
Independent Examination	450	-	450	400
	42,861	2,765	45,626	44,749

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Cont.)**

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	<b>2024</b> <b>Total</b>	2023 <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>4. Other Ministry and Missions</b>				
Missions expenses	4,805	2,665	<b>7,470</b>	6,492
Outreach	-	-	-	120
Cornerstone Christian Centre	3,600	-	<b>3,600</b>	3,600
Streetpastors	1,100	-	<b>1,100</b>	1,200
Other donations	-	100	<b>100</b>	1,690
Catering	425	-	<b>425</b>	664
	<u>9,930</u>	<u>2,765</u>	<u><b>12,695</b></u>	<u>13,766</u>
<b>6. Employee &amp; Trustee information</b>				
Wages, salaries & social security costs	22,643	-	<b>22,643</b>	22,058
Pastor's expenses	638	-	<b>638</b>	438
Training costs	222	-	<b>222</b>	858
	<u>23,503</u>	<u>-</u>	<u><b>23,503</b></u>	<u>23,354</u>

The average number of persons employed during the year was 1 (2023: 1). No employee received remuneration in excess of £60,000 p.a.

No trustee received any remuneration, apart from Mr Middlebrook for his work as the pastor of the church.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

<b>7. Restricted Funds</b>	<u>Brought forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Carried forward</u>
Building Fund	1,803	88		-	1,891
Bernals Fund	-	1,155	(1,545)	390	-
Brixey's Fund	-	395	(395)	-	-
Hookers Fund	-	875	(725)	-	150
TEAR Fund	100		(100)	-	-
Viva Fund	-	358	-	-	358
	<u>1,903</u>	<u>2,871</u>	<u>(2,765)</u>	<u>390</u>	<u>2,399</u>

**GROVE FREE EVANGELICAL CHURCH**

England & Wales - Charity number 283079

---

# Accounts

---



**Grove Free Evangelical Church**

'Building a community of people who live out God's purposes'

# **Annual Reports**

## **2022 - 2023**

**[www.gfec.org.uk](http://www.gfec.org.uk)**

Registered Charity Number: 283079

# Contents

Pastor's Report	2
Leadership Team	5
Worship Support Team	7
Sunday Prayer Meeting	8
Buddy's Housegroup	8
Terry & Andrea's Housegroup	9
Safari Housegroup	9
CoffeePlus	10
Prayer Chain	11
MEET	12
Mission Action Group	13
Pastoral Awareness Team	15
Cornerstone	16
Wantage Nursing Home	17
Wantage & Grove Foodbank	17
Financial Statement	18

# Pastor's Report

As the beginning of my THIRD year as Pastor approaches, I have come to realise that that feeling of always being on 'L' plates is never actually going to leave me. I thank God that He is always sitting next to me; allowing me the driving seat, but all the time guiding me and correcting me as I progress. I love my job, despite sensing at every step that there is so much to learn – and at the same time rejoicing in the fact that there is so much that can be learned.

Thank you all for your love and support over the years. It is an honour to serve you all whilst 'running the race' and serving Christ.

A few reminders about the road we have travelled for the last year: some of the things we have done between April 2022 and March 2023. Perhaps you will be as surprised as I was to look back...

## Sermon Series

- The Kingdom of Heaven in Matthew's Gospel
- From Palm Sunday to the Resurrection in Mark's Gospel
- The Holy Spirit throughout Scripture
- 1 Thessalonians
- Habakkuk
- Psalm Selection
- Advent in Isaiah
- A walk through Galatians
- The Lord's Prayer

## Revelation

The desire to tackle the Book of Revelation came to both Pauline and me at the same time early in 2023. During 2023 and into 2024, we will complete chapters 1 – 3; read through the whole of Revelation in one sitting (with tea breaks) as a church; and continue a few series that will take us through all chapters in our Sunday services.

## Events

Amongst other events:

- Palm Sunday's unavailability of both Old Mill Hall and Grove Village Hall meant we were outside that day. We did our own Palm Sunday Walk of Witness with real donkey. A bit fraught when we were told by the Donkey Sanctuary that we had to provide transport to get Emma (the donkey) to Grove and back. We did it though!
- We had a Barn Dance in May.
- On Fathers' Day we had bacon sandwiches and flew gliders whilst looking at God's eternal plan in scripture during the service.
- We collected food and clothes for Ukraine and sent them via Barnabas Fund's "Food.Gives" initiative.
- We had baked potatoes with multiple fillings for lunch on one Sunday and multiple soups with bread on another.
- In August we had Sunday Sundaes in Ade and Katrina's garden.
- We did another donkey walk in December (with equally real donkey), this time with transport supplied by the sanctuary.

## Training

Pauline and I ran the Bible Society's Bible overview "The Bible Course" from August to October. I tried to run it again on a different day in February, but no-one came. I think it was just bad timing for everyone.

Early in March, I came across "The Romans Course", also from the Bible Society. We'll arrange to follow this up in the months to come once it is released in June.

A few of us trained with Christians Against Poverty (CAP), both a service and a way of engaging with people struggling with budgeting in our local community. We may run our own course(s) but are waiting for the new version of their budgeting course to be released. Not sure I can call this training, but I went on Foodbank duty with Pete to find out what goes on.

Another element in the vision for GFEC is Dementia Friendliness. In July I attended a Dementia Awareness course at Elmbrook Court. Did you know there are FIVE major types of dementia? I didn't.

## Relationships

### *FIEC*

During the year I have been contacted by and have contacted many local pastors of churches that are, like GFEC, members of the Fellowship of Independent Evangelical Churches. As a result, we are able to renew our ties with Trinity Church, Oxford, who used to send us visiting preachers quite regularly. Many other churches are interested in “preacher swap” too. I now attend regular, but infrequent meetings of Oxford Pastors, as well as a “fraternal” group of ministers, supporting and challenging each other. I am even part of a weekly 45-minute book group attended by a small number of FIEC pastors and elders.

After a COVID break, FIEC restarted their November Conference last year. Very encouraging and uplifting. I came back changed in many ways. I hope to go in November 2023 too.

### *Wantage and Grove Church Partnership*

GFEC has taken a lesser role in WGCP in the last year, having dived in with both feet in our first year and found it rather too much additional work. Meetings of church leaders are not that well attended and there have been no significant projects.

In late September the Methodist Church dropped their bombshell about performing same-sex marriages in both Grove and Wantage if required. Please continue to pray about our response to this news.

### *General*

I continue to meet with the Leadership Team, of course, but I also meet with Pauline regularly to pray for each other and about the preaching and teaching at GFEC. Thank you, Pauline, for your love and support in making sure we have a coherent programme each month. I also thank Pauline for her persistence in keeping our Sunday Evening Zoom Prayers going strongly. I am not always present at those meetings but I would like to encourage everyone to come and join in whenever they can - more than this – to make it high in their list of priorities.

Thank you, Pete, for your continued promotion of the Men's Group Snooker on the second Tuesday of each month. It is fun, and more men are starting to join in from outside the church. Praise God and let's pray that some will choose to find out about Jesus.

Thank you, Sarah, for making our new website happen. I have had a number of compliments on the quality and content of the site. Friends and family, do please use it yourselves. We endeavour to keep it fully up to date.

Thank you, dear Leadership Team for all you are doing to help grow this small portion of God's worldwide church.

Most of all, I give thanks to God for all involved in Grove Free Evangelical Church, but especially for all of you who pray for me. May the Lord bless you and keep you all.

Your servant in Christ

*Roger Middlebrook*

Pastor

## **Leadership Team**

### **2 Peter 3:18 (NIVUK)**

“But grow in the grace and knowledge of our Lord and Saviour Jesus Christ. To him be glory both now and for ever! Amen.”

Last year this report referenced Isaiah 55:12 which promised us joy and peace. This has happened but in one case this was a bit oblique. It is with much sadness to us that Margaret Barber now has eternal peace and joy. Other joys to mention are new attenders, a number of meals together, and the Bible Course. Additionally, our Pastor has more hours to help us grow even more in the LORD.

*Our plans for last year included:*

- Transferring Treasurer responsibilities from John to Adrian
- Continued prayer support for Missionaries
- Building on Heartshapers
- Christmas Carolling, hopefully with a donkey in attendance
- Barn Dance
- Participating in the Grove Extravaganza

*What was actually done is as follows:*

- The Treasurer responsibilities were transferred from John to Adrian (and Sarah)
- Prayer support for Missionaries continued
- Designated monies to Missionaries was sent
- Heartshapers continued
- We did Christmas Carolling with a donkey in attendance
- We had a Barn dance
- Jubilee books and New Testaments were given out at the Grove Extravaganza
- We remembered the life of Margaret Barber
- Rod and Judy Jones, Jean Hope, plus a few other drop-ins attended services

*Our plans for the coming year include:*

- Building on Heartshapers
- Several MEET functions
- Potential adjustment to meeting dates/times
- Potential withdrawal from Wantage and Grove Church Partnership
- Readings from Revelation
- Romans course from the Bible Society

As a local church, let us continue to grow in the knowledge and love of the LORD JESUS CHRIST.

*Adrian Kerr*

On behalf of the Leadership Team

## **Worship Support Group**

I thank God continually for all those who put so much effort into keeping our Sunday services running.

Some of the team turn up before 9am on Sunday to put chairs out, move tables, arrange displays, set up technical equipment and arrange instruments and stands for the music group.

Our musicians come only slightly later so they can be ready to complete sound checks and begin practising by 9.30am.

By 10am others have joined them to ensure we are ready to meet and greet all comers.

It's a big effort every week but it is always done, and the early coffee is very, very welcome by the time we are ready for the service.

A few technical changes have taken place as we sought to make overhead projection with sound just as good on our YouTube stream as in the auditorium. We still have a few glitches from time to time, but these have become more and more rare.

A significant technical change has been the installation of hearing loop amplification in one part of the hall. This also needs some setting up each week but seems to be working quite well now.

Please pray that we can work together with the Parish Council and those responsible for Old Mill Hall to continue to improve and simplify the setup.

Love in Christ Jesus

*Roger Middlebrook*

## **Sunday Prayer Meeting**

God said to King Solomon: “If my people who are called by my Name will humble themselves and seek my face and turn from their wicked ways then will I hear from heaven, and I will forgive their sins and will heal their land” 2 Chronicles 7:14.

Every Sunday evening at 7pm we join together for an hour of priestly ministry – praise and prayer to God our Father for our church family, our community, our nation and our world. Spiritual needs and practical needs.

Some pray aloud, some silently. Quietly, often inconspicuously, God answers.

We meet on Zoom (link on our website) which enables those for whom coming out in the evening can be difficult, but who want to join in prayer. Somehow, yet in a real way, the Holy Spirit links our hearts in fellowship together.

We ourselves are refreshed and encouraged.

*Pauline Selhi*

## **Buddy’s Housegroup**

We continue to meet at our house and have enjoyed sharing fellowship together.

We have studied 1 Samuel, Habakkuk, 1 Thessalonians, The Lord’s Prayer, hymns, testimonies and communion.

We end our evening with a time of prayer and record all our prayers.

We encourage and support one another and have been blessed as we have seen God’s faithfulness in answering many of our prayers and we praise Him for this.

*Peter and Denyse Rourke*

## **Terry & Andrea's Housegroup**

We have continued to meet in different house group member's houses which now includes Geoff and Angela's since joining us. We are also delighted that Rosemary has joined us this last year.

Bible studies are often based on small study booklets and these have included Jonah, Joel & Amos in the Old Testament, Acts & John in the New. Alternatively, topics arise either as a follow up of the Sunday Sermon or choosing something of interest from the Old or New Testament.

*Terry and Andrea Randall*

## **Safari Housegroup**

We have met at Roger and Judy's, Marion and John's, and at Adrian and Katrina's; sometimes around a firepit, or paella dish.

Although Margaret had stopped attending we all felt her loss when she died. When someone has been part and parcel with what has been going on for many years, it leaves a hole that only the LORD can fill.

On a more positive note, Rod and Tristan have joined and participated in our studies and activities.

This year saw us try a more varied study approach, using devotional study books less and watching uplifting DVDs, favourite verses and books (of any kind), along with a few social events too.

It is our constant hope that the LORD GOD Almighty continues to bless all our House Groups.

*Adrian Kerr and Judy Middlebrook*

# CoffeePlus

## **C.O.F.F.E.E.**

*Christ Offers Forgiveness For Everyone Everywhere... and we are the Plus*

Praise God for another year of encouragement with very good speakers, bible studies and DVDs, helping our faith and knowledge grow. Sarah Tippet continues her role as co-leader, bringing wisdom, technical experience and much care.

We have been blessed by the following speakers:

*Roger Middlebrook:* Bible Studies Exodus 28 - "The Jewish Priestly Garments" & Psalm 107.

*Pauline Selhi:* Bible Studies Isaiah 40 'Strength for the weary' as we wait, The Biblical view of getting older & Ephesians 3:14-21 praying a Biblical prayer for ourselves and for others.

*Judy Middlebrook:* On her Romanian Visit.

*Katrina Kerr:* God Cares About our Mental Health.

DVDs we have watched:

In Pursuit of Jesus – Singapore, The Spiritual Leader & Sweden,  
The Revolutionary

In God's Company – The Life of Thomas Cook

Philip – The Call, The Meal, The Gentiles and The Desire  
Science & God

Bethlehem – Beyond the Christmas Story

A New Identity – The Gospel of Matthew

We have had sessions on; Prayer & Share families, Focus on Christmas, Share a Scripture, Fellowship & Prayer, Share a Book and Praise & Worship. Katrina Kerr led Bible studies on Romans chapter 10 - 12. Marion Rogers shared her Life Story.

In September, our outing was to Bicester Avenue Garden Centre. At the end of each half term, we have a shared meal or a meal at Cornerstone.

We celebrated Lynfa Blackmore 80th birthday at The Doghouse, Frilford Heath.

In the summer we had informal meetings at Sarah's and Lesley & Margaret's for coffee and afternoon tea at Lesley Myer's.

We were sad to lose a valuable, loving, caring member in November when Margaret Barber died suddenly.

We welcomed a new member Judy Jones to our group this year.

Many members have special responsibilities; Katrina Kerr leads the mornings, Sarah Tippett our prayer time.

We would like to thank Jayne Forsyth for their service to the group in providing, pastoral care with flowers and cards also birthday cards for group members and missionary families.

Again, we have seen God's faithfulness in many situations and praise Him for this.

*Lesley Baker*

## **Prayer Chain**

Again, the Prayer Chain has been quieter. There may be many reasons for this, the size of the fellowship, or the age range within it. A very big factor could be the lack of support from Margaret Barber since she developed Alzheimer's Disease and subsequently died in November 2022.

Margaret always kept in touch with people and was aware of their needs, she would offer to pray for them and would suggest that they used the Prayer Chain to gain further support. She would follow this up by, encouraging the sharing of answers.

As I have been more isolated during the past 4 months, I am not always aware of people's needs unless I am contacted.

I would like to encourage you, when times are quiet, to pray for each other using the church Prayer Diary as a prompt.

We are reminded in scripture to:

“Pray in the Spirit on all occasions with all kinds of prayers and requests. With this in mind, be alert and always keep on praying for all the Lord's people.” Ephesians 6:18

Thank you to all of you who have requested prayer and to all those who have responded. Please continue to update the Prayer Chain with the answers that you receive.

It is very encouraging to hear how God is answering and working in people lives.

*Lesley Baker*

## **MEET Team**

(Meals and Events to Enhance Togetherness)

We have enjoyed another year of social events sharing food together. As usual our church family have got involved contributing soups, bread, jacket potatoes and fillings, roasted meats, desserts, Chinese food, kebabs, ice cream Sundaes, cakes and sandwiches.

Thank you to all those who have served in the kitchen during the year cooking, chopping, spreading and washing up.

Thank you to all those on the coffee rota for serving your church family.

Thank you for the wonderful selection of food served at Margaret Barber's service of celebration. I'm so proud of our church family and how we work as a team.

We look forward to Lasagne Sunday, bacon sandwiches on Father's Day, Ice cream Sundae Sunday, Bernice's 90th birthday celebrations, Harvest soups and a roast Turkey lunch.

God bless you all and keep that food coming so we can continue Meeting, Eating and Encouraging Togetherness.

*Katrina Kerr*

## **Mission Action Group (MAG)**

### GFEC's Mission Interests:

At present, GFEC supports one family, the Brixey family, with both finance and prayer. The Brixeyes are based in Gloucester and are involved in church, social and community work with the local refugee and Muslim communities.

We also continue in our relationship with the Bernals in Colombia and the Hooker family currently in Northern Ireland, upholding them in prayer. This is greatly appreciated. Adrian as treasurer is able to pass on financial gifts received for these two families from the membership.

### MAG members:

Bernice White, who is the church link person for the Brixey family, Amanda Thomas who is currently the link person for the Bernals and the Hookers, and Roger Middlebrook.

### Purpose of MAG:

- On behalf of the church, maintain communication with the mission families.
- Pass on relevant information to the church/leadership/prayer chain.
- Encourage prayer and other support of these families.

Through MAG and the leadership team, GFEC also maintains links with Viva (Christian charity working with vulnerable children and their families). We also facilitate prayer for the persecuted church in November.

### MAG meetings and activities this year:

We have met ten times over the past year. On the majority of these occasions, we discussed and prayed for issues concerning the support of mission families. On other occasions we planned services.

We have been in touch with the mission families every few weeks and have done our best to provide regular updates on their work and prayer needs. We've done this through the Sunday services, through email and via the prayer chain.

In June we dedicated a service to prayer for vulnerable children, in conjunction with Viva's Worldwide Weekend of Prayer for Children at Risk. Our speaker that day was Hugh Stacey from Viva.

The Brixey family visited us in October where Adrian Brixey preached at the harvest service. There was a chance to meet the family afterwards at the shared baked potato lunch.

In November we organised a service of prayer for the Persecuted Church, with the help of Tim Bechervaise of Open Doors.

In December MAG co-ordinated Christmas giving for the mission families, as a result of which each family received financial gifts ranging from £345 - £435.

We have recently changed our meeting format, with alternate meetings focused entirely on praying for the work and needs of the mission families. Anyone from the church is most welcome to join us!

#### In the Pipeline:

In the coming year we hope to have two visits from the Brixey family, during which we will learn about their work and benefit from Adrian's preaching.

We hope to have a Viva speaker from Central America at our Prayer for Children at Risk service in May and a further opportunity to pray for the Persecuted Church in November.

We aim to maintain and deepen our links to the mission families, and in particular to encourage more, regular prayer for them.

#### Thanks:

We would like to thank Sarah, Lesley and the worship leaders for their part in facilitating the sharing of news and prayer requests.

Thank you to Coffee Plus and Buddy's Housegroup for sending cards and letters, which are much appreciated by those who receive them.

Thanks also to Adrian for ensuring financial gifts are received - and especially for the huge amount of work that had gone in to working out how to send gifts to Colombia when the Azimo service conditions changed.

Thanks from the three families, to all who pray.

### Get involved!

If you would like to receive prayer letters from the Brixneys or the Hookers, please ask: we will arrange that for you.

We would like a new church link person with the Hooker family. If that could be you, please see Amanda.

If you would like to join us, you would be most welcome: please come and talk to us.

*Amanda Thomas, Bernice White and Roger Middlebrook*

## **Pastoral Awareness Team**

From time-to-time needs arise within the church family that provide us with the opportunity to practically demonstrate our love for one another, and therefore, in Autumn 2022 GFEC Pastoral Awareness Team (PAT) was relaunched with a small team of people.

In the short time since the re-launch, we've been able to provide transport to medical appointments, visited people who are alone or vulnerable and sent notes of encouragement. From a personal perspective I count it a blessing and a privilege to serve the church family in this way, and as the PAT team co-ordinator I am immensely grateful to those people who have given their time to help.

Huge thanks to you all!

Because we're a relatively small group we can't always promise to fulfil every request, however if you need help with transport to a medical appointment, need a prescription collected, struggling to cook a meal following an illness or would appreciate a visit then please let us know.

The list isn't exhaustive and if you think the PAT team may be able to help, please get in touch at [PAT@gfec.org.uk](mailto:PAT@gfec.org.uk) or speak with Roger, myself or your small group leader to make a request.

*Marion Rogers*

# Cornerstone

This year has been a challenging one for Cornerstone, but through God's grace, a generous landlord and continued support from the churches and individuals we are still open to serve the community.

## Finances

We have been blessed this year with financial advice from Bill Jestico from Wantage Parish Church. His wisdom and insight have been invaluable.

At time of writing, we are still waiting for the year-end figures to be finalised. The figures for the 11 months up to the end of February 2023 show Cornerstone just about breaking even in terms of cashflow, but when depreciation costs are taken into account we have made an overall loss. In addition, we are currently paying a reduced rent for a fixed period so anticipate our costs increasing when this comes to an end.

Stock take figures are not yet available, but it is likely that the figure will be less than previously thought, which will in turn increase the overall deficit.

The Board and staff continue to look at ways to improve the financial position.

## Board of Trustees

Jessie Ashton moved away so Sue Parnell is the current Chair but only until the next AGM.

I have stepped down from the Board, but new members have joined from St John's - Miranda Hawkins, Elim – Angela Rance & Wendy McEwen, Grove Methodist – Linda Jones & Lynda Culley.

## General

Christmas brought a welcome increase in customers. 210 Christmas lunches were served including 12 gifted dinners.

Cornerstone registered on the Warm Welcome website in January.

Following receipt of a grant an automatic door opener was fitted.

We joined bookshop.org to encourage a wider range of book sales.

Outside catering services have been publicised and we have provided catering for some community events.

Cornerstone has provided a venue for some community meetings for the new development.

We have continued to host groups as in previous years, including The Mix, Stroke Recovery Group, Make and Bake, Rummikub and Scrabble.

GFEC as a church, as well as individual members, continues to be an important part of the Cornerstone family. Thank you for this support. God bless you.

*Denise Collins*

## **Wantage Nursing Home**

At the end of 2022 it was possible to go into the Wantage Nursing Home again to lead a monthly 'church service', a break of 2+ years due to Covid restrictions.

Due to the changes of occupants and staff it is a matter of building up again our ministry to the spiritual needs there. Praise God all through the pandemic He never left anyone alone who sought Him.

The need is great, the labourers few. Please pray.

*Pauline Selhi*

## **Wantage & Grove Foodbank**

GFEC is one of the churches that supports Wantage and Grove Food Bank. I have represented our church for over 5 years.

Before Covid we averaged 250 parcels in a year. The demand for parcels post covid has increased. From January 2022 to April 2023 we have delivered 1,400 parcels.

*Peter Rourke*

**GROVE FREE EVANGELICAL CHURCH**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2023**

Contents:

Page 1 - 2	Trustees' Report
Page 3	Independent Examiner's Report
Page 4	Receipts & Payments Account
Page 5	Statement of Assets & Liabilities
Page 6 - 7	Notes to the Accounts

David Cooke & Co  
Chartered Accountants  
5 Briar Close  
Banbury  
Oxon. OX16 9DS

## **GROVE FREE EVANGELICAL CHURCH**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2023.

#### **Reference and Administrative Details**

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 1 Syacamore Walk, Grove, Wantage, OX12 0BW.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)  
Mr Roger Middlebrook (Pastor)  
Mr Adrian Kerr (Treasurer) (appointed 1/4/22)  
Mr John Willemsen (Treasurer) (resigned 1/4/22)

#### **Objectives and Activities**

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for teenagers and young people; and
- By its support of mission works in other parts of the world.

#### **Structure, Governance and Management**

The Church is governed by its Constitution, which was last amended and issued to members in January 2022. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

**GROVE FREE EVANGELICAL CHURCH**

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023 (Cont.)**

**Achievements and Performance**

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups such as young teenagers, women, men and young adults. The church also supports missionary work in various places.

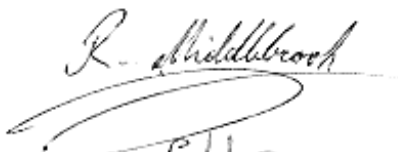
**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. In the absence of a pastor at the present time, payments are less than would otherwise be the case. As a result, as shown in the Receipts & Payments Account on page 4, there was an excess of payments over receipts (a deficit) of £4,138 (2022: surplus £580), before capital purchases are taken into account. Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons

  
Trustee Elder  
Date: 08/04/2023

  
Trustee Treasurer

**INDEPENDENT EXAMINERS REPORT****TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH**

I report on the accounts of the Church for the year ended 31 March 2023, which are set out on pages 4 to 7.

**Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

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



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close  
Banbury, Oxon. OX16 9DS

Date: 15 August 2023

## GROVE FREE EVANGELICAL CHURCH

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	<b>2023</b> <b>Total</b> £	2022 <b>Total</b> £
<b>Receipts</b>					
Voluntary income		36,126	2,582	<b>38,708</b>	38,102
Investment income		-	32	<b>32</b>	40
Other income		1,966		<b>1,966</b>	-
<b>Total incoming resources</b>		<u>38,092</u>	<u>2,614</u>	<b>40,706</b>	<u>38,142</u>
<b>Payments</b>					
Cost of Generating Funds	2	95	-	<b>95</b>	275
Charitable Activities	3	41,757	2,992	<b>44,749</b>	37,287
<b>Total Payments</b>		<u>41,852</u>	<u>2,992</u>	<b>44,844</b>	<u>37,562</u>
<b>Excess of Receipts over Payments</b>		<u>(3,760)</u>	<u>(378)</u>	<b>(4,138)</b>	580
Purchase of capital equipment		(1,578)	-	<b>(1,578)</b>	(339)
Transfers between Funds		138	(138)	-	-
<b>Net Movement of Resources</b>		<u>(5,200)</u>	<u>(516)</u>	<b>(5,716)</b>	241
<b>Total Funds brought forward</b>		102,009	2,419	<b>104,428</b>	104,187
<b>Total Funds carried forward</b>		<u>96,809</u>	<u>1,903</u>	<b>98,712</b>	<u>104,428</u>

The notes on pages 6 and 7 form part of these financial statements.

**GROVE FREE EVANGELICAL CHURCH****STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2023**

<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<b><u>2023 Total</u></b> £	<b><u>2022 Total</u></b> £
<b>Cash Funds</b>				
TSB Account	6,892	100	<b>6,992</b>	14,337
CCLA Deposit Fund (Building Fund)	-	1,803	<b>1,803</b>	1,771
CCLA No.2. Account	89,885	-	<b>89,885</b>	88,320
	<u>96,777</u>	<u>1,903</u>	<b><u>98,680</u></b>	<b><u>104,428</u></b>

**Assets retained for charity's use****Fund to which  
asset belongs**

Office Equipment


General Fund

**Liabilities**

Due within one year:

PAYE due	605	-	<b>605</b>	-
Accruals	440	-	<b>440</b>	400
	<u>1,045</u>	<u>-</u>	<b><u>1,045</u></b>	<b><u>400</u></b>

Approved on : 08/04/2023 (date)

  
Treasurer

  
Elder

The notes on pages 6 and 7 form part of these financial statements.

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

**(a) Accounting Convention.**

The Financial Statements are prepared under the Historical Cost Convention. Because the Church's income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

**(b) Income.**

Donations represent cash received during the year.

Investment income comprises interest received from money in deposit accounts.

**(c) Expenditure**

The cost of generating funds are costs incurred in promoting the Church and its work.

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

<b>2. Costs of Generating Funds</b>	Unrestricted <u>Funds</u> £	Designated <u>Funds</u> £	<b>2023</b> <u>Total</u> £	2022 <u>Total</u> £
Advertising & Publicity	95	-	<b>95</b>	275
<b>3. Charitable Activities</b>				
Staff costs (note 6)	23,354	-	<b>23,354</b>	10,769
Visiting speakers' fees	597	-	<b>597</b>	1,230
Website/Zoom expenses	179	-	<b>179</b>	910
Other Ministry & Missions (note 4)	10,774	2,992	<b>13,766</b>	19,503
Accommodation	3,178	-	<b>3,178</b>	3,063
Insurance	529	-	<b>529</b>	506
Administration expenses	526	-	<b>526</b>	75
Subscriptions & Licences	1,505	-	<b>1,505</b>	513
Miscellaneous expenses	218	-	<b>218</b>	333
Book-keeping	242	-	<b>242</b>	-
Other professional services	255	-	<b>255</b>	-
Independent Examination	400	-	<b>400</b>	385
	<u>41,757</u>	<u>2,992</u>	<b><u>44,749</u></b>	<u>37,287</u>

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (Cont.)**

	Unrestricted Funds	Designated Funds	<b>2023 Total</b>	2022 Total
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>4. Other Ministry and Missions</b>				
Missions expenses	3,500	2,992	<b>6,492</b>	12,196
Outreach	120	-	<b>120</b>	420
Cornerstone Christian Centre	3,600	-	<b>3,600</b>	3,600
Streetpastors	1,200	-	<b>1,200</b>	1,200
Fellowship Fund	-	-	-	327
Other donations	1,690	-	<b>1,690</b>	1,710
Catering	664	-	<b>664</b>	50
	<u>10,774</u>	<u>2,992</u>	<u><b>13,766</b></u>	<u>19,503</u>
<b>6. Employee &amp; Trustee information</b>				
Wages, salaries & social security costs	22,058	-	<b>22,058</b>	10,134
Pastor's expenses	438	-	<b>438</b>	195
Training costs	858	-	<b>858</b>	440
	<u>23,354</u>	<u>-</u>	<u><b>23,354</b></u>	<u>10,769</u>

The average number of persons employed during the year was 1 (2022: 1). No employee received remuneration in excess of £60,000 p.a.

No trustee received any remuneration, apart from Mr Middlebrook for his work as the pastor of the church.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

<b>7. Restricted Funds</b>	Brought forward	Incoming Resources	Outgoing Resources	Transfer	Carried forward
Building Fund	1,771	32	-	-	1,803
Bernals Fund	510	1,015	(1,525)	-	-
Brixey's Fund	-	400	(400)	-	-
Hookers Fund	-	775	(775)	-	-
TEAR Fund	-	100	-	-	100
Viva Fund	-	292	(292)	-	-
Designated Giving	138	-	-	(138)	-
	<u>2,419</u>	<u>2,614</u>	<u>(2,992)</u>	<u>(138)</u>	<u>1,903</u>



**GROVE FREE EVANGELICAL CHURCH**

England & Wales - Charity number 283079

---

# Accounts

---

**GROVE FREE EVANGELICAL CHURCH**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2022**

Contents:

Page 1 - 2	Trustees' Report
Page 3	Independent Examiner's Report
Page 4	Receipts & Payments Account
Page 5	Statement of Assets & Liabilities
Page 6 - 7	Notes to the Accounts

David Cooke & Co  
Chartered Accountants  
5 Briar Close  
Banbury  
Oxon. OX16 9DS

## **GROVE FREE EVANGELICAL CHURCH**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2022.

#### **Reference and Administrative Details**

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 1 Syacamore Walk, Grove, Wantage, OX12 0BW.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)  
Mr Roger Middlebrook (Pastor)  
Mr John Willemsen (Treasurer)

#### **Objectives and Activities**

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for teenagers and young people; and
- By its support of mission works in other parts of the world.

#### **Structure, Governance and Management**

The Church is governed by its Constitution, which was last amended and issued to members in January 2022. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

**GROVE FREE EVANGELICAL CHURCH**  
**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Cont.)**

**Achievements and Performance**

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups such as young teenagers, women, men and young adults. Thankfully, as coronavirus restrictions began to be lifted, more of these were again able to take place in person.

During the course of the year, Mr Middlebrook accepted the call of the church to become the pastor.


**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. In the absence of a pastor at the present time, payments are less than would otherwise be the case. As a result, as shown in the Receipts & Payments Account on page 4, there was an excess of receipts over payments of £580 (2021: £7,448), before capital purchases are taken into account. Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons

  
Trustee

  
Trustee

Date: 23/04/22

## INDEPENDENT EXAMINERS REPORT

### TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH

I report on the accounts of the Church for the year ended 31 March 2022, which are set out on pages 4 to 7.

#### **Respective responsibilities of trustees and independent examiner**

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

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

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



David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close  
Banbury, Oxon. OX16 9DS

Date: 12/5/22

**GROVE FREE EVANGELICAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<b>2022 Total</b> £	<b>2021 Total</b> £
<b>Receipts</b>					
Voluntary income		31,613	6,489	<b>38,102</b>	33,071
Investment income		40	-	<b>40</b>	108
<b>Total incoming resources</b>		<u>31,653</u>	<u>6,489</u>	<u><b>38,142</b></u>	<u>33,179</u>
<b>Payments</b>					
Cost of Generating Funds	2	275	-	<b>275</b>	545
Charitable Activities	3	31,391	5,896	<b>37,287</b>	25,186
<b>Total Payments</b>		<u>31,666</u>	<u>5,896</u>	<u><b>37,562</b></u>	<u>25,731</u>
<b>Excess of Receipts over Payments</b>		<u>(13)</u>	<u>593</u>	<u><b>580</b></u>	<u>7,448</u>
Purchase of capital equipment		(339)	-	<b>(339)</b>	(1,000)
Transfers between Funds		-	-	-	-
<b>Net Movement of Resources</b>		<u>(352)</u>	<u>593</u>	<u><b>241</b></u>	<u>6,448</u>
<b>Total Funds brought forward</b>		<u>102,361</u>	<u>1,826</u>	<u><b>104,187</b></u>	<u>97,739</u>
<b>Total Funds carried forward</b>		<u><u>102,009</u></u>	<u><u>2,419</u></u>	<u><u><b>104,428</b></u></u>	<u><u>104,187</u></u>

The notes on pages 6 and 7 form part of these financial statements.

## GROVE FREE EVANGELICAL CHURCH

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2022

<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<b><u>2022 Total</u></b> £	<b><u>2021 Total</u></b> £
<b>Cash Funds</b>				
TSB Account	13,689	648	<b>14,337</b>	14,134
CCLA Deposit Fund (Building Fund)	-	1,771	<b>1,771</b>	1,771
CCLA No.2. Account	88,320	-	<b>88,320</b>	88,282
	<u>102,009</u>	<u>2,419</u>	<b><u>104,428</u></b>	<u>104,187</u>

**Assets retained for charity's use****Fund to which  
asset belongs**

Office Equipment

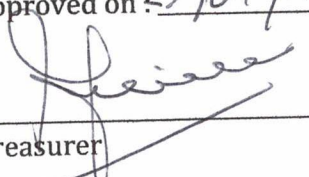
General Fund

**Liabilities**

Due within one year

400

-

400385Approved on 23/04/22 (date)

  
Treasurer


  
Elder

The notes on pages 6 and 7 form part of these financial statements.

## GROVE FREE EVANGELICAL CHURCH

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

##### (a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention. Because the Church's income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

##### (b) Income.

Donations represent cash received during the year.  
Investment income comprises interest received from money in deposit accounts.

##### (c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work. Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

<b>2. Costs of Generating Funds</b>	Unrestricted <u>Funds</u> £	Designated <u>Funds</u> £	<b>2022</b> <u>Total</u> £	<b>2021</b> <u>Total</u> £
Advertising & Publicity	275	-	275	545

#### 3. Charitable Activities

Staff costs (note 6)	10,769	-	10,769	-
Visiting speakers' fees	1,230	-	1,230	-
Website/Zoom expenses	910	-	910	-
Other Ministry & Missions (note 4)	13,607	5,896	19,503	21,226
Accommodation	3,063	-	3,063	450
Insurance	506	-	506	488
Administration expenses	75	-	75	730
Subscriptions & Licences	513	-	513	1,788
Miscellaneous expenses	333	-	333	129
Independent Examination	385	-	385	375
	<u>31,391</u>	<u>5,896</u>	<u>37,287</u>	<u>25,186</u>

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (Cont.)**

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	<b>2022 <u>Total</u></b>	2021 <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>4. Other Ministry and Missions</b>				
Missions expenses	6,300	5,896	<b>12,196</b>	14,271
Outreach	420	-	<b>420</b>	63
Cornerstone Christian Centre	3,600	-	<b>3,600</b>	3,600
Streetpastors	1,200	-	<b>1,200</b>	1,200
Fellowship Fund	327	-	<b>327</b>	252
Other donations	1,710	-	<b>1,710</b>	1,840
Catering	50	-	<b>50</b>	-
	<u>13,607</u>	<u>5,896</u>	<u><b>19,503</b></u>	<u>21,226</u>
<b>6. Employee &amp; Trustee information</b>				
Wages, salaries & social security costs	10,134	-	<b>10,134</b>	-
Pastor's expenses	195	-	<b>195</b>	-
Training costs	440	-	<b>440</b>	-
	<u>10,769</u>	<u>-</u>	<u><b>10,769</b></u>	<u>-</u>

The average number of persons employed during the year was 1 (2021: 0). No employee received remuneration in excess of £60,000 p.a.

No trustee received any remuneration, apart from Mr Middlebrook for his work as the pastor of the church.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

<b>7. Restricted Funds</b>	<u>Brought forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Carried forward</u>
Building Fund	1,771	-	-	-	1,771
Designated Giving	55	6,489	(5,896)	-	648
	<u>1,826</u>	<u>6,489</u>	<u>(5,896)</u>	<u>-</u>	<u>2,419</u>

**GROVE FREE EVANGELICAL CHURCH**

England & Wales - Charity number 283079

---

# Accounts

---

**GROVE FREE EVANGELICAL CHURCH**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 MARCH 2021**

Contents:

Page 1 - 2	Trustees' Report
Page 3	Independent Examiner's Report
Page 4	Receipts & Payments Account
Page 5	Statement of Assets & Liabilities
Page 6 - 7	Notes to the Accounts

David Cooke & Co  
Chartered Accountants  
5 Briar Close  
Banbury  
Oxon. OX16 9DS

## **GROVE FREE EVANGELICAL CHURCH**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2021.

#### **Reference and Administrative Details**

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 39 Mayfield Avenue, Grove, Wantage, OX12 7LZ.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)  
Mr Roger Middlebrook (Secretary)  
Mr John Willemsen (Treasurer)

#### **Objectives and Activities**

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for teenagers and young people; and
- By its support of mission works in other parts of the world.

#### **Structure, Governance and Management**

The Church is governed by its Constitution, which was last amended and issued to members in October 2008. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

**GROVE FREE EVANGELICAL CHURCH**

**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Cont.)**

**Achievements and Performance**

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups such as young teenagers, women, men and young adults. Owing to the coronavirus pandemic, almost all of the church's activities were carried out online in the year.

**Public Benefit**

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

**Financial Review**

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. In the absence of a pastor at the present time, payments are less than would otherwise be the case. As a result, as shown in the Receipts & Payments Account on page 4, there was an excess of receipts over payments of £7,448 (2020: £14,566), before capital purchases are taken into account. Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons

Trustee *T. A. Randall*  
Date: 10/06/21

Trustee *[Signature]*

**INDEPENDENT EXAMINERS REPORT**

**TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH**

I report on the accounts of the Church for the year ended 31 March 2021, which are set out on pages 4 to 7.

**Respective responsibilities of directors and independent examiner**

The Church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
David Cooke MA (Oxon) FCA FCIE  
David Cooke and Co.  
Chartered Accountants  
5 Briar Close  
Banbury, Oxon. OX16 9DS

Date: 29/7/21

**GROVE FREE EVANGELICAL CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

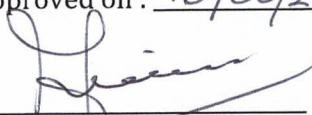
	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<b>2021 Total</b> £	2020 <u>Total</u> £
<b>Receipts</b>					
Voluntary income		25,945	7,126	<b>33,071</b>	41,949
Investment income		106	2	<b>108</b>	499
<b>Total incoming resources</b>		<u>26,051</u>	<u>7,128</u>	<u><b>33,179</b></u>	<u>42,448</u>
<b>Payments</b>					
Cost of Generating Funds	2	545	-	<b>545</b>	958
Charitable Activities	3	18,115	7,071	<b>25,186</b>	26,924
<b>Total Payments</b>		<u>18,660</u>	<u>7,071</u>	<u><b>25,731</b></u>	<u>27,882</u>
<b>Excess of Receipts over Payments</b>		<u>7,391</u>	<u>57</u>	<u><b>7,448</b></u>	<u>14,566</u>
Purchase of capital equipment		(1,000)	-	<b>(1,000)</b>	(8,638)
Transfers between Funds		-	-	-	-
<b>Net Movement of Resources</b>		<u>6,391</u>	<u>57</u>	<u><b>6,448</b></u>	<u>5,928</u>
<b>Total Funds brought forward</b>		95,970	1,769	<b>97,739</b>	91,811
<b>Total Funds carried forward</b>		<u>102,361</u>	<u>1,826</u>	<u><b>104,187</b></u>	<u>97,739</u>

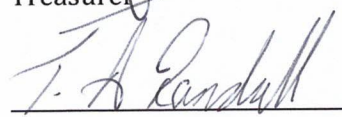
The notes on pages 6 and 7 form part of these financial statements.

## GROVE FREE EVANGELICAL CHURCH

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2021

<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<b><u>2021 Total</u></b> £	<b><u>2020 Total</u></b> £
<b>Cash Funds</b>				
HSBC Community Account	14,079	55	<b>14,134</b>	7,790
CCLA Deposit Fund (Building Fund)	-	1,771	<b>1,771</b>	1,769
CCLA No.2. Account	88,282	-	<b>88,282</b>	88,180
	<u>102,361</u>	<u>1,826</u>	<b><u>104,187</u></b>	<u>97,739</u>
	-			
<b>Assets retained for charity's use</b>		<b>Fund to which asset belongs</b>		
Office Equipment		General Fund		
<b>Liabilities</b>				
Due within one year	<u>375</u>	-	<b><u>375</u></b>	<u>375</u>

Approved on : 10/06/21 (date)

  
 \_\_\_\_\_  
 Treasurer


  
 \_\_\_\_\_  
 Elder

The notes on pages 6 and 7 form part of these financial statements.

## GROVE FREE EVANGELICAL CHURCH

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

##### (a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention. Because the Church's income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

##### (b) Income.

Donations represent cash received during the year.  
Investment income comprises interest received from money in deposit accounts.

##### (c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work.  
Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

<b>2. Costs of Generating Funds</b>	Unrestricted <u>Funds</u> £	Designated <u>Funds</u> £	<b>2021</b> <u>Total</u> £	2020 <u>Total</u> £
Advertising & Publicity	545	-	<b>545</b>	948
<b>3. Charitable Activities</b>				
Staff costs (note 6)	-	-	-	-
Visiting speakers' fees	-	-	-	1,285
Other Ministry & Missions (note 4)	14,155	7,071	<b>21,226</b>	20,042
Accommodation	450	-	<b>450</b>	3,505
Insurance	488	-	<b>488</b>	432
Administration expenses	730	-	<b>730</b>	263
Subscriptions & Licences	1,788	-	<b>1,788</b>	870
Miscellaneous expenses	129	-	<b>129</b>	152
Independent Examination	375	-	<b>375</b>	375
	<u>18,115</u>	<u>7,071</u>	<b><u>25,186</u></b>	<u>26,924</u>

**GROVE FREE EVANGELICAL CHURCH****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (Cont.)**

	Unrestricted Funds	Designated Funds	2021 Total	2020 Total
	£	£	£	£
<b>4. Other Ministry and Missions</b>				
Missions expenses	7,200	7,071	14,271	11,744
Outreach	63	-	63	460
Cornerstone Christian Centre	3,600	-	3,600	3,600
Streetpastors	1,200	-	1,200	1,200
Fellowship Fund	252	-	252	1,962
Other donations	1,840	-	1,840	-
Church Weekend	-	-	-	500
Catering	-	-	-	456
CoffeePlus	-	-	-	120
	<u>14,155</u>	<u>7,071</u>	<u>21,226</u>	<u>20,042</u>
<b>6. Employee &amp; Trustee information</b>				
Wages, salaries & social security costs	-	-	-	-
Pastor's expenses	-	-	-	-
Training costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The average number of persons employed during the year was 0 (2020: 0). No employee received remuneration in excess of £60,000 p.a.

No trustee received any remuneration.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

<b>7. Restricted Funds</b>	Brought forward	Incoming Resources	Outgoing Resources	Transfer	Carried forward
Building Fund	1,769	2	-	-	1,771
Designated Giving	-	7,126	(7,071)	-	55
	<u>1,769</u>	<u>7,128</u>	<u>- 7,071.00</u>	<u>-</u>	<u>1,826</u>