

**GROVE FREE EVANGELICAL CHURCH**

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

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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

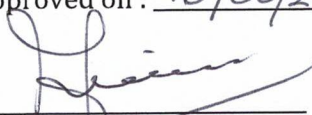
	<u>Note</u>	<u>Unrestricted Funds</u> <u>£</u>	<u>Designated Funds</u> <u>£</u>	<b>2021 Total</b> <b>£</b>	2020 <u>Total</u> <u>£</u>
<b>Receipts</b>					
Voluntary income		25,945	7,126	<b>33,071</b>	41,949
Investment income		106	2	<b>108</b>	499
<b>Total incoming resources</b>		<u>26,051</u>	<u>7,128</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>		<u>95,970</u>	<u>1,769</u>	<u><b>97,739</b></u>	<u>91,811</u>
<b>Total Funds carried forward</b>		<u><u>102,361</u></u>	<u><u>1,826</u></u>	<u><u><b>104,187</b></u></u>	<u><u>97,739</u></u>

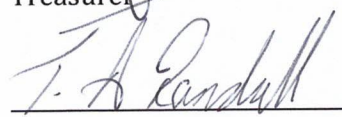
The notes on pages 6 and 7 form part of these financial statements.

## GROVE FREE EVANGELICAL CHURCH

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

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<b>2021 <u>Total</u></b> £	2020 <u>Total</u> £
<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>	<u><b>104,187</b></u>	<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>	<u>-</u>	<u><b>375</b></u>	<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.

**2. Costs of Generating Funds**

	Unrestricted <u>Funds</u> <u>£</u>	Designated <u>Funds</u> <u>£</u>	2021 <u>Total</u> <u>£</u>	2020 <u>Total</u> <u>£</u>
Advertising & Publicity	545	-	545	948

**3. Charitable Activities**

Staff costs (note 6)	-	-	-	-
Visiting speakers' fees	-	-	-	1,285
Other Ministry & Missions (note 4)	14,155	7,071	21,226	20,042
Accommodation	450	-	450	3,505
Insurance	488	-	488	432
Administration expenses	730	-	730	263
Subscriptions & Licences	1,788	-	1,788	870
Miscellaneous expenses	129	-	129	152
Independent Examination	375	-	375	375
	18,115	7,071	25,186	26,924

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

	Unrestricted <u>Funds</u>	Designated <u>Funds</u>	<b>2021</b> <b><u>Total</u></b>	2020 <b><u>Total</u></b>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>4. Other Ministry and Missions</b>				
Missions expenses	7,200	7,071	<b>14,271</b>	11,744
Outreach	63	-	<b>63</b>	460
Cornerstone Christian Centre	3,600	-	<b>3,600</b>	3,600
Streetpastors	1,200	-	<b>1,200</b>	1,200
Fellowship Fund	252	-	<b>252</b>	1,962
Other donations	1,840	-	<b>1,840</b>	-
Church Weekend	-	-	-	500
Catering	-	-	-	456
CoffeePlus	-	-	-	120
	<u>14,155</u>	<u>7,071</u>	<u><b>21,226</b></u>	<u>20,042</u>

**6. Employee & Trustee information**

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>	<u>Brought forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Carried forward</u>
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>