

**GROVE FREE EVANGELICAL CHURCH**

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

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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 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

Date: 23/04/22

  
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 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> £	<u>2022 Total</u> £	<u>2021 Total</u> £
<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>	Unrestricted <u>Funds</u> <u>£</u>	Designated <u>Funds</u> <u>£</u>	2022 <u>Total</u> <u>£</u>	2021 <u>Total</u> <u>£</u>
<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>	<u><b>104,428</b></u>	<u>104,187</u>

## Assets retained for charity's use

Fund to which  
asset belongs


Office Equipment

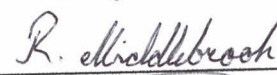
General Fund

## Liabilities

Due within one year

<u>400</u>	<u>-</u>	<u><b>400</b></u>	<u>385</u>
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Approved 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>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>2022 Total £</b>	<b>202 Total £</b>
Advertising & Publicity	275	-	275	545
<b>3. Charitable Activities</b>				
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
	<b>31,391</b>	<b>5,896</b>	<b>37,287</b>	<b>25,186</b>

**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</b> <b><u>Total</u></b>	2021 <b><u>Total</u></b>
	<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>

**6. Employee & Trustee information**

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>