

**FULWOOD FREE METHODIST CHURCH**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

**Charity Registration No: 514359**

Azets  
Accountants  
Floor 1, Capital House  
8 Pittman Court  
Pittman Way  
Fulwood  
Preston  
PR2 9ZG

**FULWOOD FREE METHODIST CHURCH**

**CHARITY REGISTRATION NUMBER: 514359**

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**FULWOOD FREE METHODIST CHURCH**  
**CHARITY REGISTRATION NUMBER 514359**

**CHARITY INFORMATION**

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<b>Charity Name:</b>	Free Methodist Church, Fulwood
<b>Governed By:</b>	Book of Discipline Approved scheme of the Charity Commission dated 21 April 1983 and last amended 9 March 2000
<b>Charity Number:</b>	514359
<b>Principal Address:</b>	Fulwood Free Methodist Church Lightfoot Lane Fulwood Preston PR2 3LT
<b>Main Bankers:</b>	HSBC 49A Fishergate Preston PR1 8BH
<b>Solicitors:</b>	Napthens 7 Winckley Square Preston PR1 3JD
<b>Independent examiner:</b>	Julie Flintoff BA (Hons) FCA Azets Floor 1, Capital House 8 Pittman Court Pittman Way Fulwood Preston PR2 9ZG

**ANNUAL REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees are pleased to present their report, together with the financial statements of the charity for the year ending 31 December 2022.

**Board members/trustees register**

The trustees serving during the year and since the year end were as follows:

<b>Name</b>	<b>Role</b>	<b>Sub-Committee</b>	<b>Appointed</b>	<b>Retired</b>
Rev Ian Winter	Senior pastor	SLT	11.04.22	
Dr Philip Johns	Chair of finance	ALT		
Mr Matthew Johns	Treasurer	ALT		
Mr David Brown	Lay delegate	SLT		
Prof D Hamblin		ALT		
Mr Geoff Tomlinson	Church secretary	ALT		
Mr Andrew Slack		SLT		
Mrs Carol Gornall	Lay delegate	SLT		
Mr Stephen Allen		ALT		
Mr Jonathan Leeming		SLT		31.12.22
Mr Daniel Feeny		SLT		06.03.23

**Notes:**

SLT means Spiritual Leadership Team

ALT means Administrative Leadership Team.

The Board of trustees comprises the SLT plus the ALT

**Governing Document**

The approved scheme dated 21 April 1983, as amended on 9 March 2000 is the controlling Charity Document (Charity Number 514359) but this Scheme recognises the role of Book of Discipline of the Free Methodist Church of North America as amended from time to time (Latest version dated 2011). The Church is also part of the GB Conference of the Free Methodist Church, and is under the discipline of the Conference as described in the Book of Discipline.

**Appointment of Trustees**

The Senior Pastor (a Trustee) is appointed by the GB (UK) Conference of the Free Methodist Church. Other Trustees are appointed by a ballot vote of the Church Members present at the Annual Society Meeting (held in June) or any of the other Society Meetings held at other times. They serve for a period of three years, but there is no limit to the period of service if nominated and re-elected at the end of their three year term. Additionally, Lay Delegates are affirmed annually.

Election requires a 50% majority of the members present. Nominations are invited from church members three months in advance, closing one month later. If there are no or insufficient nominations at the closing date, the Board is empowered to make nominations as a cooperative body.

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### **Trustee Induction and training**

After election, new trustees must sign the minutes of the first Board Meeting which they attend, indicating their willingness to accept the role and responsibilities which are required. The first responsibility of a Trustee is to accept a position as a Church Leader, and Church Leadership courses are regularly organized by the Church. It is expected that trustee nominees will already be in leadership roles in church departments or will have participated in a leadership course. The Framework Document is made available to them to clarify the leadership structure of the church. The legal responsibilities of trustees are explained by making available copies of the Approved Scheme, the Book of Discipline, appropriate Charity Documents, (eg The Essential Trustee) and a number of internal documents (including The Biblical Basis of Leadership, Decision Making in FPMC, Standing Financial Instructions, the Health & Safety Policy, and the Safeguarding Policy).

All nominees must already be Church Members and a condition of Church Membership is a requirement to accept and support the scriptural doctrines and principles required of members of the Free Methodist Church, as outlined in the Book of Discipline. Each Trustee is expected to have DBS clearance at appointment, (unless DBS clearance has already been obtained as required by some other role within the Church.)

### **Organisation**

Major decisions are discussed and approved at Society Meetings where all church members can vote while non-members who attend the church can attend the Society Meeting but cannot vote. The Board consisting of all elected trustees and the Senior Pastor (a Trustee whose remuneration is specifically allowed for in the Charity Scheme) meets at least 4 times per year, and at other times if necessary. It delegates Spiritual leadership issues to the Spiritual Leadership Team (SLT) which comprises the Senior Pastor, two lay delegates, plus a further lay delegate for each ordained minister, (Lay Delegates attend and vote at the GB Annual Conference of the Free Methodist Church) plus ordinary members to take the total to a maximum of 8 members (including the Senior Pastor). The Board also delegates general management issues to the Administrative Leadership Team (ALT), some of whom are appointed to a specific role (i.e. Church Secretary, Church Treasurer, Chair of Finance,) while three others are appointed "without portfolio" and are given administrative responsibilities from time to time as agreed by the Board. The Board receives minutes from both the SLT, and the ALT, who can also pass major items back to the board for final decisions.

The Framework Document sets out the principal sub-committee leadership structure so that each ongoing activity of the Church is part of a particular Ministry Group. All of these groups comprise volunteers from the Church congregation, and are led by a Ministry Group Leader, who liaises with the Board.

A key Ministry Group is the Global Partnership Team who deal with the Church's giving to other organizations both in the UK and elsewhere in the world. The Church gives a minimum of 15% of its general income to these causes, along with the proceeds of several Gift Days each year. (These are Sundays when the offerings taken on that day are given to a specific cause). This Team's plans are approved at a Society Meeting.

In the fourth quarter of the year the Chair of Finance heads up a small team to prepare a budget for the following year. This is based on prudent estimates of anticipated income from offerings, together with expected financial requirements which are related to the overall vision of the Church for the following year. This passes to the ALT, the Board and finally to the February Society Meeting when the treasurer also presents (unexamined) financial information relating to the previous year.

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Related Parties**

- 1) From time to time members and trustees are appointed to positions of responsibility in the functioning of the GB (UK) Conference of the Free Methodist Church. (Itself a Registered Charity). The Conference Boards all consist of Free Methodist Pastors and Church Members.
- 2) Some Trustees are also Trustees of other Christian Charities in Preston.

None of these represents a conflict of interest.

**Risk Management**

The trustees are aware of particular risks and take appropriate steps to control these risks and mitigate any impact they might have.

Budgetary control is actively pursued by preparing an annual budget and by studying the quarterly financial statements prepared by the Treasurer. Then when necessary, spending controls are introduced in addition to regular controls to keep spending within the actual income.

Insurance policies for buildings, trustees and travel are in place and reviewed from time to time to ensure the values insured are adequate. Changes in the assets are also monitored to ensure that the insurance cover is adequate.

Protection of the Church Building is strengthened by the fitting of a maintained security system an internal and external CCTV system, (External system recently upgraded to incorporate digital cameras) and a comprehensive fire alarm system. Cash theft from inside the church is minimised by the fitting of appropriate safes for the storage of cash (e.g. offerings before banking, income received for charitable events, or petty cash floats).

All people working with children and/or vulnerable adults have DBS clearance (renewed every three years where required) and this is complemented by a carefully prepared and implemented Safeguarding Policy. From time to time all people working with children or vulnerable adults have received specific training by Thirty One : Eight (previously Church's Child Protection Advisory Service). The CCTV installation throughout the premises provides additional protection for all visitors and staff and volunteers.

The church makes wide use of computers for many of its activities (for which it holds a data protection licence). These computers are replaced as and when necessary to ensure software upgrades can be applied. The Church now uses Churchsuite, a software system which complies with current GDPR requirements, and holds much information about activities and attendees. For example it has been extremely useful during the COVID situation in allowing us to keep in contact with Church attendees who have registered their willingness to be contacted by E-mail.

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**OBJECTIVES AND ACTIVITIES**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives and in planning future activities.

The Fulwood Free Methodist Church was built on the present site some 45 years ago. It is part of a worldwide network of Churches entitled "Free Methodist Churches Worldwide" (HQ Indianapolis, Indiana, USA). Locally it is part of the GB (UK) Conference (FMCUK, Conference Office, 47 High St, Kingswood, Bristol BF15 4AA). Each Church is an individual charity with its own Charity Document while the Spiritual Ethos is laid down in the Book of Discipline, a fact which is recognised in the FPMC Charity Document.

When planning the charity's activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, and in particular the specific guidance to charities for the advancement of religion. The main objective of the Charity is the promotion of the Christian Faith in the local community in Fulwood and other parts of Preston. Other worldwide activities are often in conjunction with our sister Free Methodist Churches, or other Christian Charities. Main activities on the Fulwood site are regular Church Services, Youth and Children's activities and other miscellaneous activities. These are directed by the Senior Pastor, and other ministerial staff, together with Board Members and many other volunteers. All these activities are open for anybody to attend.

**ACHIEVEMENTS AND PERFORMANCE**

The buildings on the Lightfoot Lane site have been erected in 3 major developments since opening in 1978, and completed in 2008.

Currently the staff team comprises the senior, discipleship, & youth pastors, two CAP staff, general secretary, building manager and two housekeepers, who meet weekly to co-ordinate the smooth running of the church activities.

The pastoral staff are given a period of Sabbatical Leave every five years, and funds are provided to facilitate a period of study..

In 2008 the UK Free Methodist Conference replaced the Conference Superintendent by a National Leadership Team, (NLT), comprising two FMC Pastors. Andrew Gardner, the senior Pastor at Fulwood was appointed to this team, as from Autumn 2012. However, this role ceased on 31 December 2020, when NLT was replaced by a National Leader of FMC UK and Northern Ireland.

The Church's many activities are managed through Ministry Groups, each of which is led by a Group Leader. These are described below. Each group reports to the Board and makes minutes of its meetings available to the Board. While it is clear that many activities are aimed at regular church attendees, no activity is "out of bounds" for casual visitors, and some activities are particularly aimed at people who otherwise have no association with the Church.

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**The Gatherings Team** takes care of regular Sunday services and weekly prayer meetings (held at 7.00 am, 2.00 pm and 7.00 pm each Tuesday on line.) Prayer requests are brought from a wide range of sources from worldwide disasters to individuals some of whom have no other contact with the church. From September 2015 we have held two services each Sunday morning, and while returning to in person services following the covid situation, there was just one service, returning to two services in early 2023. Now the second service is live streamed.

**The Outreach Team** work to extend the message of the Gospel outside the borders of the Church itself. They lead regular events aimed at people enquiring about the Christian Faith such as the Alpha Course. The team also plan special events from time to time which are aimed to be of interest to Non-Christians.

Volunteers from Fulwood are at the forefront of the Street Pastor initiative in Preston. Along with volunteers from other churches, they work with the Police and local authority staff to provide a presence on streets where problems occur. Currently Street Pastors work in several areas of the city. The Church also operates a CAP (Christians Against Poverty) Centre. This is a national organisation, based in Bradford which aims to help anybody who finds their debt situation unmanageable. It is led in Fulwood by a Centre Manager, and by a Debt Coach, who are supported by a number of volunteers, and they liaise with the Bradford Centre, ensuring that correct debt advice is available to clients. This operation from the Fulwood Church aims to help clients living in the Fylde, Longridge, and North Preston. Some clients are regularly declared debt free.

**The Children's, Youth & Families Ministry** delivers an energetic programme covering the ages from birth to eighteen. Some activities take place Sunday Morning (Energise and Ignite) while others take place on weeknights. The weeknight activities attract many children and young people who have no other Church connection, some of whom go on to become regular church attendees. They also manage the weekly Toddler Groups and a Bump and Baby groups which meet regularly during term time. Also a group entitled "Who let the Dads out?" meet monthly on a Saturday morning. All of these activities are open to all comers, and are managed by volunteers.

**The Discipleship Ministry** focuses on both new Christians and the more mature. They are responsible for the adult and youth Homegroups which aim to supplement the teaching and fellowship presented at Sunday Services. This group is led by the Discipleship Pastor.

**The Friends and Neighbours Ministry** probably has the widest impact in the area around the Church among non-church people as well as supporting Church attendees in many situations. The Wednesday Lunch Break provides soup and a sandwich for up to 60 people each week, including a group from a local care home specialising in people with significant learning difficulties. We also have a Food Pantry which is kept topped up on a continuous basis so there is always something available in an emergency. This FFM Food Bank is also linked to similar projects run by the Preston Christian Action Network and the Salvation Army so we are able to co-operate with others in and around Preston. It also supports the CAP Centre (see above) as an important additional resource for clients seeking debt help.



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A weekly activity known as “Inspirations Crafts” attracts ladies from many backgrounds who simply enjoy the sewing and the company of other likeminded ladies, most of whom have no other connection with the church.

This Ministry also supports the “Men’s Breakfast”, where an invited speaker addresses topics of particular relevance to men. This along with many activities was paused during covid, but it now runs again in the Winter months.

Another activity is a weekly carpet bowling group. This has attracted a large cohort of new people and now meets in Cedar, our main worship area as it offers the largest area for bowling lanes.

**The Global Partnership** arranges support for many of our mission contacts and in particular allocates the Missions Budget which comprises a minimum of 15% of general church giving. The Team also organises VISA (Volunteers in Service Abroad) Teams. These teams visit the various projects which the church supports and undertake various practical activities while there.

Another aspect of our missions’ support is the Kibogora Initiative that supports the work of the Kibogora Hospital in Rwanda. It has its own ring-fenced bank accounts and raises funds under the title Kibogora Initiative. The funds come from an annual Gift Day held in Spring, together with many individual gifts, some coming from donors who have no other connection with FPMC.

Support is also provided for the Free Methodist Polytechnic in Kibogora. The Pastors Scholarship scheme continues to provide scholarships for Rwandans who simply cannot afford to meet their own costs. Funding for this is channelled through the Kibogora accounts, as are other specific gifts for the polytechnic. David Hamblin, one of the Fulwood trustees has now retired from being Rector, but remains Rector Emeritus of the polytechnic and remains in contact, providing advice and support where he can.

Within Rwanda the Kibogora Initiative is part of the Better Together group which seeks to improve communication amongst the various organisations involved in the hospital. This group includes the UK Free Methodist Conference, the Rwanda Free Methodist Conference, representatives of the Kibogora Free Methodist Church and CAHO (Central African Health Organisation: an American Charity which supports the work at Kibogora). The planned Better Together meeting in Kibogora in November 2022 could not take place, however Better Together introduced a quarterly review meeting using Zoom with all the partners and has proved highly effective in maintaining contact, reviewing progress and encouraging the people on the ground in Rwanda. Better Together will meet in person in November 2023 at Kibogora – one member of our church will be attending and our GPT Lead will join certain parts of the programme via ZOOM. We also receive monthly written reports from Kibogora describing activities undertaken.

Having not carried out any VISA trips to our partners for the past three years due to Coronavirus – we decided to arrange a trip to each of our three current overseas partners. In March 2023 a team of 6 people travelled out to Sierra Leone to spend 9 days with the International Aid Hope Church, School and Emmanuel Home projects that we support. In July 2023 a team of 11 went to Kibogora and visited people supported by the Community Programme, Palliative Care and Chaplaincy projects we support. During the time there, our GPT Lead and Trustee, Dave Brown, spent time with the new hospital director to build rapport and with the head of finance to review some aspects of the budget with him. A team of 10 people will be going to Pan de Vida in Ecuador in November to visit the projects we support there.

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**Sale of Land North of Eastway**

In November 2016, the Land North of Eastway (approximately 13 acres) was sold to Barratts, with planning permission for the erection of 140 dwellings. (This building programme has now been completed) The land was jointly owned with Crown Lane Church. The agreed split of the proceeds was one third to Fulwood Free Methodist Church, resulting in an income of £1,179,928.

The Board considered the impact of this additional income, and the overall spending plans were approved by members at the Society Meeting in February 2017. This income has now been mostly used, with the last major capital spending being resurfacing and re-lining of the car park in spring 2022. Also an area was marked out for activities such as netball and five-a-side football, mainly for the various youth groups.

Additional staff members include the CAP Centre Manager, CAP Debt Coach, Youth & Children's Workers and Discipleship Pastor have been funded from this income, but all staff currently in post are seen to be funded from general income.

**Shortfall in giving**

We have introduced facilities for giving by other means (e.g. online or by card) in order ensure that giving is both easy and in line with modern transaction procedures, and especially to encourage giving by the younger group of our Church.

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**FINANCIAL REVIEW**

A summary of our income and expenditure is set out on page 15. Total receipts from unrestricted funds during the year were £341,188 (2021: £287,474), of which committed giving totalled £300,111 compared to £249,819 in 2021.

Restricted donations of £95,994 (2021: £123,734) were also received and are detailed in the financial statements in note 20.

Total expenditure was £501,982 (2021: £447,171) as disclosed on page 15.

The net result for the year was a deficit of £64,800 compared to £35,963 in 2021.

Income is mostly derived from free will gifts made to the church by Church Members and other attendees, some of which is designated to specific causes. This income is supplemented by tax refunds on Gift Aided gifts, and occasionally by income from other charities, usually other Christian organisations or grants from public bodies.

The trustees manage incoming resources by a combination of prudent spending within an annual budget which is set by the Finance Committee and approved by the Board and Church Members. Surplus funds can be invested, but these amounts are usually relatively small and are usually identified for future developments.

The trustees, by virtue of the regular Board meetings, constantly make judgements and estimates relating to available funds and appropriate allocation of those funds. These are based on regular (four times per year) Income and Expenditure accounts prepared by the Church Treasurer and scrutinised by the Board. Unexpected demands on these funds can then be handled appropriately. The Trustees, through the Treasurer, keep appropriate records which satisfy the legal requirements placed on trustees.

**Reserves policy**

The accounts show the current state of the finances which the trustees consider to be sound. The trustees are satisfied that the assets of the charity are available and adequate to fulfil the obligations of the Charity.

In accordance with guidelines issued by the Charity Commissioners the level of reserves have been considered and reviewed at regular intervals by the trustees. At this time our free reserves are £373,352 (note 19). The trustees have agreed on a plan on how some of these reserves will be spent; see page 8 'Sale of Land North of Eastway'.

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Key management personnel remuneration**

The trustees consider the board of trustees and pastoral team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. Details of key management personnel remuneration, trustee expenses and related party transactions are disclosed in note 23 to the accounts.

Trustees are required to disclose all relevant interests and record them on the 'Register of Interests'.

**CHANGE OF SENIOR PASTOR**

Initially the senior pastor, Rev Andrew Gardner had intended to retire some time in 2020, but delayed this partly because of the Covid situation, finally retiring on 16 February 2021. Our associate pastor was appointed acting lead pastor in the interim. The senior pastor's sabbatical plans were also delayed until January-February 2021, but even these plans were changed because of continuing Covid restrictions.

Later this year a search team of four was set up including the two lay delegates, and two members of the ALT. The National Leader of Free Methodist Church in the UK had indicated to us that there was no suitable pastor within the UK Free Methodist Church to recommend to us as future senior pastor. The search team identified a "preferred candidate" and after negotiations with him, he came to the Church in spring 2022. His arrival was delayed by covid infections in his family at critical times, and at present he has chosen to spend a significant amount of time getting to know key people and how we work at present.

**PLANS FOR FUTURE PERIODS**

Since the arrival of the new senior pastor in Spring 2022 he has been engaged in a process of meeting key people on a one to one basis, as well as regular meetings with the staff team. This has enabled him to evaluate the situation at present and consider his vision for the best way forwards.

In October there was an away day for trustees and staff team when he outlined his vision and plans for the future periods. In many ways this represents significant changes from the past, so we expect that there will be a time of unfolding these details and putting them into practice.

A plan for the future was embodied in the acronym CREED (Celebrate, Reach, Establish, Equip, Deploy), and sermon series begun earlier this year is looking at each section of this vision, and how it will impact the Church in future years

As part of this a new programme has begun known as LDY (Leader Development Year ) Set to run from September to the following Summer, and aimed at younger people who show potential for future leadership. The first group began in September 2023 and includes two people from FFMC and one person from one of our sister FMC Churches.

**ANNUAL REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**SERIOUS INCIDENT**

On 15 April 2021 a planned regular inspection of the main chandelier and its suspension wires by a competent person, who provided his companies lifting machine to give him access to the roof void above the chandelier was in progress. While in this space he fell through the ceiling and to the floor below (about 9 metres), bringing the chandelier down with him. He was admitted to hospital with multiple fractures and internal injuries. Three "Church People" present witnessed the incident which was reported to HSE.

Subsequently Preston Environmental Health Department Dept (Two inspectors) attended on behalf of HSE. They sealed off the room (Main worship area of the church) and served a prohibition notice to prevent further access to the roof void above the chandelier. This was reported to Riddor, and HSE, and the Police and Fire & Rescue also attended. (This is a resume of the report sent to the Charity Commission on 22/04/2021, by P Johns, Chair of Finance and CC liaison person.) This incident had an adverse effect on our Covid restricted worship activities.

After many conversations with official bodies, as well as our insurers we were able to have the ceiling damage repaired and use the room for worship services again, but there is still a prohibition notice on accessing the roof space from where the person fell. This is likely to remain as the roof construction, while correct at the time of building, would not be allowed today.

An update was requested by the Charity Commissioners in the form of 4 specific questions, which were answered on 14 July 2021. They responded on 30 July 2021 saying "Based on the information which you have provided, which we assume is a full and frank disclosure of the relevant facts, you have assured us that the trustees are dealing with the matter appropriately and responsibly."

Insurance negotiations have now been completed and an offer of some £10,000 was made and accepted for the cost of damage to the chandelier, and the company's insurance accepted liability for the incident. We are glad to report that the injured person has made a good recovery, and we have been allowed to visit and support him and his family.

Through all of this we have had the benefit of advice from our Discipleship Pastor, who has previously worked in the area of health and safety.

In June 2022 a Safeguarding incident was reported to the Charity Commission but their response was to consider the matter closed as they felt that our team had handled the situation appropriately and responsibly.

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**IMPACT OF THE COVID SITUATION**

We first closed the church on 17 March 2020 and began to allow limited openings with precautions from 1 August 2020, with some limited in-person services from October 2020. We held limited in-person services at Christmas, followed by further lockdown. By Easter (4 April 2021) we were anticipating a gradual return to in person services but the Critical Incident (see "Serious Incident") on 15 April put our main worship area out of bounds until the end of May 2021. Since then, a gradual return to a more normal situation has begun and is almost complete. During the whole of this time, we continued to produce on-line services, available on YouTube, and the plan is to continue this facility.

During periods of closure we have been using the internet to keep in contact with people, especially using Churchsuite, a suite of programmes designed to enable Churches to keep in contact with attendees, volunteers and others. Various pastoral staff have been sending prayer letters by e-mail to all who signed up on Churchsuite to be contacted in this way, and this process of dissemination of information continues, replacing many paper copies which we previously used. Also from the first date of closure we produced an on line service each Sunday morning, prepared by participants during the week, and made available by YouTube. These were entitled "Fulwood Scattered", and remain available to watch for a considerable time. During the week regular updates on YouTube have been produced by various members of the pastoral staff. At present our second Sunday morning in-person service goes out live on YouTube, a process which has necessitated some upgrading of our technical equipment.

General giving has not been adversely affected by the COVID pandemic. Gifts to the Gift Aid account and other monthly transfers have continued as normal, although cash and cheque gifts have unsurprisingly decreased. Ministry group income is now back to normal, albeit in some cases in a slightly different form. We have been able to use the newly introduced Churchsuite to enable giving through our website, and also introduced a "Giving Station" in the church foyer which allows giving by card. However the main giving route is still by bank transfer, either by regular standing order, or one off gifts. Significantly new people have joined us on a regular basis, having first watched our on line services.

During this time we have been able to provide food parcels, and this has been supported by extra giving towards our CAP food bank. Also we set up an internal fund to give help to people who were struggling financially, and this was channelled through the pastoral staff.

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**RESPONSIBILITIES OF TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The charity trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts & Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees

**P Johns**  
**Chair of Finance**

**Dated:** 18 October 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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I report to the trustees on my examination of the accounts of the Fulwood Free Methodist Church for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

**Julie Flintoff BA (Hons) FCA**  
**Floor 1, Capital House**  
**8 Pittman Court**  
**Pittman Way**  
**Fulwood**  
**Preston**  
**PR2 9ZG**

**Dated:** 19 October 2023



**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds	
				2022 £	2021 £
<b>Income from:</b>					
<b>Donations and legacies</b>					
Local community	2	300,698	20,074	<b>320,772</b>	291,485
Wider community	2	-	75,515	<b>75,515</b>	91,030
		<u>300,698</u>	<u>95,589</u>	<b>396,287</b>	382,515
<b>Charitable activities</b>					
Local community	3	33,250	-	<b>33,250</b>	13,842
<b>Investments</b>					
Local community	4	475	-	<b>475</b>	191
Wider community	5	-	405	<b>405</b>	135
<b>Other trading activities</b>					
Local community	6	-	-	-	-
<b>Other</b>					
Local community	7	<u>6,765</u>	<u>-</u>	<b>6,765</b>	14,525
<b>Total income</b>		<u>341,188</u>	<u>95,994</u>	<b>437,182</b>	411,208
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Local community					
Church Costs	8	359,028	17,508	<b>376,536</b>	323,229
Grants made	9	8,899	12,128	<b>21,027</b>	26,202
Wider community					
Grants made	10	25,589	78,323	<b>103,912</b>	97,353
Bank charges	11	-	507	<b>507</b>	387
		<u>393,516</u>	<u>108,466</u>	<b>501,982</b>	447,171
<b>Total expenditure</b>		<u>393,516</u>	<u>108,466</u>	<b>501,982</b>	447,171
<b>Net income/(expenditure)</b>		(52,328)	(12,472)	<b>(64,800)</b>	(35,963)
<b>Transfers between funds</b>	19/20	1,795	(1,795)	-	-
		<u>(50,533)</u>	<u>(14,267)</u>	<b>(64,800)</b>	(35,963)
<b>Net movement in funds</b>		<u>(50,533)</u>	<u>(14,267)</u>	<b>(64,800)</b>	(35,963)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>2,362,225</u>	<u>120,080</u>	<b>2,482,305</b>	2,518,268
Total funds carried forward	19/20	<u>2,311,692</u>	<u>105,813</u>	<b>2,417,505</b>	2,482,305

The notes on pages 17 to 31 form part of these financial statements

**FULWOOD FREE METHODIST CHURCH**  
**CHARITY REGISTRATION NUMBER 514359**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 Unrestricted	2022 Restricted	Total Funds	
		2022	2021	2022	2021
		£	£	£	£
<b>FIXED ASSETS</b>					
Land and buildings	13	1,813,757	-	<b>1,813,757</b>	1,752,035
Fixtures, fittings and equipment	14	124,583	-	<b>124,583</b>	114,976
Office Equipment	14	-	-	-	-
Motor Vehicles	14	-	-	-	-
		<u>1,938,340</u>	<u>-</u>	<u><b>1,938,340</b></u>	<u>1,867,011</u>
<b>CURRENT ASSETS</b>					
Debtors and prepayments	15	62,671	14,701	<b>77,372</b>	63,537
Cash at bank and in hand	16	<u>325,852</u>	<u>91,112</u>	<u><b>416,964</b></u>	<u>567,199</u>
		388,523	105,813	<b>494,336</b>	630,736
<b>LESS CURRENT LIABILITIES</b>					
Amounts falling due within one year					
Creditors and accruals	17	<u>(15,171)</u>	<u>-</u>	<u><b>(15,171)</b></u>	<u>(15,442)</u>
<b>NET CURRENT ASSETS</b>		<u>373,352</u>	<u>105,813</u>	<u><b>479,165</b></u>	<u>615,294</u>
<b>TOTAL NET ASSETS</b>	21	<u><u>2,311,692</u></u>	<u><u>105,813</u></u>	<u><u><b>2,417,505</b></u></u>	<u><u>2,482,305</u></u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds	19	2,311,692	-	<b>2,311,692</b>	2,362,225
Restricted funds	20	<u>-</u>	<u>105,813</u>	<u><b>105,813</b></u>	<u>120,080</u>
		<u>2,311,692</u>	<u>105,813</u>	<u><b>2,417,505</b></u>	<u>2,482,305</u>

Approved by the Board of Trustees and signed on its behalf by

**M Johns**  
**Treasurer**

**Date:** 18 October 2023

The notes on pages 17 to 31 form part of these financial statements

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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1. Accounting policies

**Basis of preparation**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

**Fund accounting**

The accounts include all transactions, assets and liabilities for which the Trustees and Board are responsible in law.

Unrestricted funds are those available to the Trustees and Board for general use without restriction, in furtherance of the charity's objectives.

Designated funds are those, where donors have expressed a preference, without imposing a trust, or unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Restricted funds are detailed in Note 20.

No accounts of informal gatherings of church members are included as these are not under direct Board control.

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. Accounting policies (continued)**

**Incoming recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Voluntary income received by way of donations and gift aid is included in incoming resources on a receivable basis.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Voluntary Tithes and Offerings are recognised when received by or on behalf of the Church. Covenants are recognised only when received. Investment income is recognised on a receivable basis.

Grant income is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income is apportioned between that received from and for the local community in Preston and income for use elsewhere (wider community).

**Gifts in kind**

The church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It would be impossible to place a value on these gifts in kind for which we are extremely grateful.

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Donations payable are payments made to third parties in the furtherance of the charitable objects of the Trust.

Like income, costs are apportioned between those for the local community in Preston and those for elsewhere (the wider community). Costs are recognised in the period in which they are incurred and are allocated to the particular activity, where the costs relate directly to that activity.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

**Basic financial assets**

Trade and other receivables are recognised at the settlement amount. Cash at bank and in hand includes cash and immediate deposits.

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

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1. Accounting policies (continued)

**Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will result in payment to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

**Value added tax**

As the charity's activities are classified as exempt for the purposes of Value Added Tax, the charity is unable to reclaim Value Added Tax which it suffers on its purchases. Expenditure in these financial statements is therefore shown inclusive of Value Added Tax.

**Allocation of support and governance costs**

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs have been identified within notes 12 and 8 respectively. No support costs and governance costs have been allocated against raising funds as an immaterial portion of costs relate to this type of expenditure. The charity has only one type of charitable activity. The trustees have decided to meet all governance and support costs from local unrestricted funds and so no allocation or charge is made to restricted funds for any governance or support related costs.

**Valuation of freehold land and buildings**

The Land and Church Buildings were last revalued and included in the accounts at the valuation for insurance purposes as at 31 December 1997. All additions since are included at cost. No information about original cost is available.

**Fixtures and fittings and equipment**

Assets were originally included at an estimated value at 31 December 1997. Future additions have been included at cost with items under £250 being written off to revenue in the year of expenditure.

**Depreciation**

Depreciation is provided at the following rates based on the estimated useful lives of the fixed assets and the anticipated residual values:

Freehold land & buildings	Nil	
Fixtures, fittings & equipment	20%	Per annum reducing balance, or
	10%	Per annum straight line
Office equipment	33 <sup>1</sup> / <sub>3</sub> %	Per annum straight line
Motor Vehicles	25%	Per annum reducing balance

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

**Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions are charged to the statement of financial activities and included in staff costs.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

2 Income from donations and legacies

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
<b>Local Community</b>				
Committed giving	300,111	-	300,111	249,819
ACTS435	-	529	529	-
Christians against poverty	-	14,142	14,142	28,962
Leaving gifts	-	1,709	1,709	-
Food Bank Community	-	3,694	3,694	4,009
Government grants	-	-	-	7,064
Other	587	-	587	-
Catherine's child giving	-	-	-	500
NLT grant towards Pastor salary	-	-	-	1,131
	<u>300,698</u>	<u>20,074</u>	<u>320,772</u>	<u>291,485</u>
<b>Wider Community</b>				
Committed giving – Kibogora	-	40,446	40,446	30,465
Gift days - Kibogora	-	9,120	9,120	22,027
	-	49,566	49,566	52,492
Gift days - Other	-	17,696	17,696	36,514
Missionary boxes	-	132	132	-
Support Ukraine	-	6,849	6,849	-
Savannah & Samuele Cestari	-	754	754	1,132
Tithes & offerings	-	-	-	667
Small donations <£1,000	-	518	518	225
	<u>-</u>	<u>75,515</u>	<u>75,515</u>	<u>91,030</u>
<b>Total</b>	<u>300,698</u>	<u>95,589</u>	<u>396,287</u>	<u>382,515</u>
For 31 December 2021	<u>258,781</u>	<u>123,734</u>		<u>382,515</u>

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Unrestricted income from charitable activities – Local community**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
<b>Church Departments:</b>				
Use of premises	2,351	-	<b>2,351</b>	1,830
Preaching gifts	90	-	<b>90</b>	-
<b>Ministry Groups:</b>				
Outreach	1,727	-	<b>1,727</b>	1,237
Youth & Children	10,003	-	<b>10,003</b>	2,593
Friends & Neighbours	10,094	-	<b>10,094</b>	5,159
Families	5,013	-	<b>5,013</b>	1,886
Discipleship	180	-	<b>180</b>	385
Resources	3,792	-	<b>3,792</b>	752
	<u>33,250</u>	<u>-</u>	<u><b>33,250</b></u>	<u>13,842</u>
For 31 December 2021	<u>13,842</u>	<u>-</u>	<u><b>13,842</b></u>	<u>13,842</u>

A description of each Ministry Group can be found within the Trustees Annual Report on pages 6-7.

**4 Unrestricted income from investments – Local community**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Bank deposit Interest	436	-	<b>436</b>	45
Interest on tax repayments	39	-	<b>39</b>	146
	<u>475</u>	<u>-</u>	<u><b>475</b></u>	<u>191</u>
For 31 December 2021	<u>191</u>	<u>-</u>	<u><b>191</b></u>	<u>191</u>

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5 Restricted income from investments – Wider community**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Deposit interest – Kibogora	<u>-</u>	<u>405</u>	<u>405</u>	<u>135</u>
For 31 December 2021	<u>135</u>	<u>-</u>		<u>135</u>

**6 Unrestricted income from other trading activities – Local community**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Fulwood Free Music	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
For 31 December 2021	<u>-</u>	<u>-</u>		<u>-</u>

**7 Unrestricted income from other – Local community**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Profit on sale of assets	400	-	400	-
Miscellaneous income	<u>6,365</u>	<u>-</u>	<u>6,365</u>	<u>14,525</u>
	<u>6,765</u>	<u>-</u>	<u>6,765</u>	<u>14,525</u>
For 31 December 2021	<u>14,525</u>	<u>-</u>		<u>14,525</u>



**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**8 Expenditure on charitable activities – Local community – Church costs**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Gatherings (note 8a)				
Other	735	-	<b>735</b>	1,980
Discipleship (note 8b)	1,749	-	<b>1,749</b>	1,991
Resources/Support costs				
Technical resources	5,953	-	<b>5,953</b>	2,457
Building & grounds	575	-	<b>575</b>	144
Catering	9,058	-	<b>9,058</b>	879
Flowers	190	-	<b>190</b>	61
Printing & office costs	6,111	-	<b>6,111</b>	4,993
Running costs	21,636	-	<b>21,636</b>	19,871
Repairs & maintenance	13,580	-	<b>13,580</b>	12,343
Banner Group	-	-	-	-
Library	-	-	-	18
Safeguarding	757	-	<b>757</b>	1,581
Consumables	4,032	-	<b>4,032</b>	1,374
Bank charges	420	22	<b>442</b>	351
Payroll charges	636	-	<b>636</b>	612
Salaries				
Pastoral	138,245	-	<b>138,245</b>	111,487
Youth & Children	33,396	-	<b>33,396</b>	36,909
Christians Against Poverty	-	17,486	<b>17,486</b>	16,828
Admin	36,133	-	<b>36,133</b>	31,401
Housekeeping	15,480	-	<b>15,480</b>	14,484
Sundry expenses	598	-	<b>598</b>	1,704
Conference levy	10,848	-	<b>10,848</b>	10,232
Depreciation	23,862	-	<b>23,862</b>	29,590
Governance costs (note 12)	8,190	-	<b>8,190</b>	7,800
Outreach	2,607	-	<b>2,607</b>	2,867
Youth & Children	11,246	-	<b>11,246</b>	4,740
COVID expenditure	295	-	<b>295</b>	318
Travelling costs	557	-	<b>557</b>	281
Safeguarding staff	13	-	<b>13</b>	18
Job advertisement	-	-	-	275
Friends & Neighbours	6,240	-	<b>6,240</b>	4,635
Life ins & income protection	3,926	-	<b>3,926</b>	-
Families	1,960	-	<b>1,960</b>	1,005
	<u>359,028</u>	<u>17,508</u>	<u><b>376,536</b></u>	<u>323,229</u>
For 31 December 2021	<u>306,324</u>	<u>16,905</u>		<u>323,229</u>

Note 8a Gatherings include travelling expenses and visiting preachers costs.

Note 8b Discipleship includes teaching materials and training.

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9 Expenditure on charitable activities – Local community – Grants made**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
<b>Donations:</b>				
Cedar House	2,500	-	<b>2,500</b>	2,500
Ministry to Asians in Preston	100	-	<b>100</b>	100
Preston Youth For Christ	-	-	<b>-</b>	100
Preston Street Pastors	2,500	-	<b>2,500</b>	4,500
Christians Against Poverty	99	6,132	<b>6,231</b>	9,644
Food Bank Community	-	3,798	<b>3,798</b>	4,578
Savannah & Samuele Cestari	2,000	857	<b>2,857</b>	1,215
Leaving gifts	-	812	<b>812</b>	3,532
ACTS435	-	529	<b>529</b>	-
Christian Unions	500	-	<b>500</b>	-
Small donations under £1,000	1,200	-	<b>1,200</b>	33
	<u>8,899</u>	<u>12,128</u>	<u><b>21,027</b></u>	<u>26,202</u>
For 31 December 2021	<u>7,233</u>	<u>18,969</u>		<u>26,202</u>

**10 Expenditure on charitable activities – Wider community – Grants made**

Funding is mainly undertaken via partner organisations or for emergency relief.

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
<b>Donations:</b>				
Kibogora	2,489	57,530	<b>60,019</b>	30,841
Overseas Missionary Fellowship	10,100	-	<b>10,100</b>	10,000
Pan de Vida	-	14,000	<b>14,000</b>	20,000
Open Doors	4,000	-	<b>4,000</b>	4,000
Sierra Leone	-	-	<b>-</b>	13,000
Haiti	-	-	<b>-</b>	4,318
Small donations <£1,000	-	150	<b>150</b>	-
Support Ukraine	-	6,643	<b>6,643</b>	-
Tear Fund	6,000	-	<b>6,000</b>	6,000
Safe families for children	1,000	-	<b>1,000</b>	1,000
Sports Reach	2,000	-	<b>2,000</b>	2,000
Shelling Trust	-	-	<b>-</b>	2,000
Impact for Middle East	-	-	<b>-</b>	4,100
International Aid	-	-	<b>-</b>	94
	<u>25,589</u>	<u>78,323</u>	<u><b>103,912</b></u>	<u>97,353</u>
For 31 December 2021	<u>31,100</u>	<u>66,253</u>		<u>97,353</u>

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

**11 Expenditure on charitable activities – Wider community – Other costs**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
Bank Charges – Kibogora	-	507	507	387
For 31 December 2021	387	-		387

**12 Governance costs – Local Community**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
Accountancy fees	8,190	-	8,190	7,800
For 31 December 2021	7,800	-		7,800

**13 Fixed assets – Freehold land and buildings**

	Land & Church Buildings £
Cost/Valuation at 1 January 2022	1,752,035
Additions	61,722
Cost at 31 December 2022	1,813,757

**Valuation of freehold land and buildings**

The original Land and Church buildings were revalued and included in the accounts at valuation for insurance purposes as at 31 December 1997. All additions since that date have been included at cost. No information about original cost is available.

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

**14 Fixtures, fittings, equipment and motor vehicles**

<b>Cost</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Office Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
At 1 January 2022	333,718	9,208	-	<b>342,926</b>
Additions	33,469	-	-	<b>33,469</b>
Disposals	-	(1,627)	-	<b>(1,627)</b>
<b>31 December 2022</b>	<b>367,187</b>	<b>7,581</b>	<b>-</b>	<b>374,768</b>
<b>Depreciation</b>				
At 1 January 2022	218,742	9,208	-	<b>227,950</b>
Charge for year	23,862	-	-	<b>23,862</b>
Depreciation on disposals	-	(1,627)	-	<b>(1,627)</b>
<b>31 December 2022</b>	<b>242,604</b>	<b>7,581</b>	<b>-</b>	<b>250,185</b>
<b>Written down value at 31 December 2022</b>	<b>124,583</b>	<b>-</b>	<b>-</b>	<b>124,583</b>
Written down value at 31 December 2021	114,976	-	-	<b>114,976</b>

**15 Debtors and prepayments**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Tax refund on Gift Aid	59,006	14,701	<b>73,707</b>	60,832
Prepayments	3,665	-	<b>3,665</b>	2,705
	<b>62,671</b>	<b>14,701</b>	<b>77,372</b>	<b>63,537</b>
For 31 December 2021	<b>47,647</b>	<b>15,890</b>		<b>63,537</b>

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

16 Cash at bank and in hand

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
<b><u>Local Community</u></b>				
Current account	24,152	-	24,152	24,229
Lunch petty cash	18	-	18	67
Capital reserve account	278,352	-	278,352	416,920
Development Fund	-	-	-	1,814
Covenant account	11,744	-	11,744	10,570
Parents and Toddlers petty cash	324	-	324	340
Restricted account	-	33,228	33,228	35,335
Cash pending bank cash	270	-	270	104
<b><u>Wider Community</u></b>				
Kibogora	10,992	57,884	68,876	77,820
	<u>325,852</u>	<u>91,112</u>	<u>416,964</u>	<u>567,199</u>
For 31 December 2021	<u>463,009</u>	<u>104,190</u>		<u>567,199</u>

17 Creditors and accruals

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
Other creditors	575	-	575	25
Accruals	10,040	-	10,040	12,185
PAYE/NI	4,556	-	4,556	3,232
	<u>15,171</u>	<u>-</u>	<u>15,171</u>	<u>15,442</u>
For 31 December 2021	<u>15,442</u>	<u>-</u>		<u>15,442</u>

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

18 Financial instruments

	Total Funds 2022 £	2021 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at settlement value	<u>73,707</u>	<u>60,832</u>
<b>Carrying amount of financial liabilities</b>		
Creditors measured at settlement value	<u>10,615</u>	<u>12,210</u>

19 Analysis of unrestricted charitable funds

	At 01.01.22 £	Incoming resources £	Resourced expended £	Transfers £	At 31.12.22 £
<b>General Fund</b>					
Free reserves	495,214	341,188	(369,654)	(93,396)	373,352
<b>Designated Funds</b>					
Property Asset Fund	1,867,011	-	(23,862)	95,191	1,938,340
<b>Total</b>	<u>2,362,225</u>	<u>341,188</u>	<u>(393,516)</u>	<u>1,795</u>	<u>2,311,692</u>

**General Fund:** The 'free reserves' of the charity after allowing for all designated funds.

**Designated Funds:** Whilst remaining part of the unrestricted funds, this expenditure has already been utilised and is therefore not available as part of the free reserves.

**Property Asset Fund:** The property assets fund is the value of the unrestricted funds already spent and represented by the tangible assets of the charity.

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

**20 Analysis of restricted charitable funds**

	At 01.01.22 £	Income And Tax Recover- able £	Expend- iture £	Capital Expend- iture £	Transfers £	At 31.12.22 £
<b>Revenue Funds</b>						
<b>Local Community:</b>						
Free Voices Choir	43	-	-	-	-	43
Food bank community	1,633	3,694	(3,798)	-	-	1,529
Youth & Children	31	-	-	-	-	31
Christians Against Poverty	32,262	14,142	(23,618)	-	-	22,786
Andrew Gardner gift	812	-	(812)	-	-	-
Funeral donations	6	-	-	-	-	6
Catherine's child giving	500	-	-	-	-	500
ACTS435	-	529	(529)	-	-	-
Ian & Joanna gift	-	1,709	-	-	-	1,709
<b>Wider Community:</b>						
Kibogora	73,061	49,971	(58,037)	-	-	64,995
Pan de Vida	3,468	10,065	(14,000)	-	-	(467)
Shoe box appeal	24	4	-	-	-	28
Missionary Boxes	252	132	(50)	-	-	334
Savannah	245	754	(857)	-	-	142
Craft Inspirations	1,797	514	(100)	-	-	2,211
India	1,773	-	-	-	-	1,773
Christian resource centre	179	-	-	-	-	179
Support Ukraine	-	6,849	(6,643)	-	-	206
Haiti	126	-	-	-	-	126
Sierra Leone	2,051	7,631	-	-	-	9,682
	118,263	95,994	(108,444)	-	-	105,813
<b>Capital Fund</b>						
<b>Local Community:</b>						
Development fund monies	1,817	-	(22)	-	(1,795)	-
	120,080	95,994	(108,466)	-	(1,795)	105,813

**Revenue Funds**

The individual revenue funds, the purposes of which are detailed above, received income during the year from donations containing restrictions. These donations are used for the continuation of the individual projects listed.

**Capital Fund:**

**Development Fund**

The development fund originally represented amounts given to the church to build the new annexe and equip it. As the annexe is now complete, gifts to the development fund were used for the repayment of the bank loan, taken out to partially fund the annexe costs. The bank loan is now fully repaid; the remaining funds have been used for development of the property.

**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**21 Analysis of net assets between funds:**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>2021 £</b>
Tangible fixed assets	1,938,340	-	<b>1,938,340</b>	1,867,011
Current assets	388,523	105,813	<b>494,336</b>	630,736
Current liabilities	(15,171)	-	<b>(15,171)</b>	(15,442)
Long term liabilities	-	-	-	-
	<u>2,311,692</u>	<u>105,813</u>	<u><b>2,417,505</b></u>	<u>2,482,305</u>
For 31 December 2021	<u>2,362,225</u>	<u>120,080</u>		<u>2,482,305</u>

**22 Summary of wages and salaries**

	<b>2022 £</b>	<b>2021 £</b>
Total remuneration for the year amounted to:		
Main Church – Pastors	<b>138,245</b>	111,487
Main Church – Administration	<b>51,613</b>	45,885
Main Church – Youth & Children	<b>33,396</b>	36,909
Main Church – Christians Against Poverty	<b>17,486</b>	16,828
	<u><b>240,740</b></u>	<u>211,109</u>
The average number of paid staff for the year were:	<b>2022 £</b>	<b>2021 £</b>
Main Church: full time employees	<b>3</b>	2
Main Church: part time employees	<b>5</b>	7
Administration: part time employees	<b>1</b>	1
Domestics: part time employees	<b>1</b>	2
	<u><b>10</b></u>	<u>12</u>

No employee earned over £60,000 in the year.

The key management personnel of the charity comprise the trustees and pastoral team. The total employee benefits of the key management personnel of the charity were £138,245 (2021: £111,487).



**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**23 Trustee remuneration and expenses**

The pastor of the Church is also a trustee under the charity scheme sealed in March 2000. That scheme allows for payment of trustees, and in that role they received remuneration and expenses from the Church as detailed below:

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
A J Gardner	Gross salary	-	6,238
	Pension contributions (money purchase scheme)	-	499
		<u>-</u>	<u>6,737</u>
	Reimbursement received from NLT	<u>-</u>	<u>(1,131)</u>
I Clarkson	Gross salary	<b>37,447</b>	30,745
	Pension contributions (money purchase scheme)	<b>2,996</b>	2,460
		<u><b>40,378</b></u>	<u>33,205</u>
I Winter	Gross salary	<b>34,501</b>	-
	Pension contributions (money purchase scheme)	<b>2,760</b>	-
		<u><b>40,378</b></u>	<u>-</u>

Rev Ian Clarkson, a trustee, received expenses totalling £1,484 (2021: £398) for travel, training and other incidental expenses during the year.

The aggregate donations received without conditions from trustees were £69,000.

Vicky Johns, wife of a trustee, received remuneration in her role as secretary during the year of £16,093 (2021: £15,784).

No other trustees have received any remuneration in the year. Insurance premiums of £85 (2021: £85) were incurred by the charity during the year in respect of indemnity insurance for the trustees. The charity also has insurance premiums totalling £980 (2021: £840) to cover travel by trustees and non-trustees.

**24 Taxation**

The charity is exempt from tax on its charitable activities.