

FULWOOD FREE METHODIST CHURCH

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

Charity Registration No: 514359

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

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FULWOOD FREE METHODIST CHURCH
CHARITY REGISTRATION NUMBER 514359

CHARITY INFORMATION

Charity Name:	Fulwood Free Methodist Church
Governed By:	Book of Discipline Approved scheme of the Charity Commission dated 21 April 1983 and last amended 9 March 2000
Charity Number:	514359
Principal Address:	Fulwood Free Methodist Church Lightfoot Lane Fulwood Preston PR2 3LT
Main Bankers:	HSBC 49A Fishergate Preston PR1 8BH
Solicitors:	Napthens 7 Winckley Square Preston PR1 3JD
Independent examiner:	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 2023

The trustees are pleased to present their report, together with the financial statements of the charity for the year ending 31 December 2023.

Board members/trustees register

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

Name	Role	Sub-Committee	Appointed	Retired
Rev Ian Winter	Senior pastor	SLT		
Dr Philip Johns	Chair of finance	ALT		27/10/2023
Mr Matthew Johns	Treasurer	ALT		15/10/2023
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		30/08/2024
Mr Stephen Allen	Head of Finance	ALT		
Mr Tim Mitchell		ALT	01/09/2024	
Mrs Gladys Mahachi		ALT	01/09/2024	

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 cooperate body. As identified above, the Chair of finance and the Treasurer retired from the Board and left the church in October 2023. Their roles were taken up by other trustees and members in acting capacities to ensure the continuity and smooth organisation of the charity.

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Trustee Induction and training

The first responsibility of a Trustee is to accept a position as a Church Leader, and Church Leadership courses are regularly organised 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 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 FFMC, 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 3 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, (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 (e.g. Church Secretary, Head 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.

A 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 Head 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 2023

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, 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. At the end of the year the Church declared the intention to move accounting and book-keeping to the ExpensePlus suite of software from January 2024 onwards.

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

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 46 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.

During the year the staff team comprised the senior, discipleship, & youth pastor who meet weekly to co-ordinate the smooth running of the church activities., In addition the Church employs two CAP staff, general secretary, building manager and two housekeepers.

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, except during Covid, and returned 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 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 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 80 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.

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 Kibogora Hospital in Rwanda. It has its own ring-fenced bank accounts and raises funds under the title Kibogora Initiative. The main source of funds in 2023/24 was a gift day at Fulwood Free Methodist Church and regular monthly gifts many of which are through the sponsor-a-bed appeal.

Support was also provided for the Free Methodist Polytechnic in Kibogora. The sponsor-a-pastor scheme has continued 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. All the accounts have comprehensive local audit. David Hamblin, one of the Fulwood trustees has now retired from being Vice Chancellor, but remains advisor to the Vice Chancellor of Kibogora Polytechnic and remains in contact, providing advice and support

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 Better Together annual meeting took place in Kibogora in November 2023. One of our church members, Ian Higginbotham, who is Chancellor of Kibogora Polytechnic attended the meeting in person and Dave Brown, Trustee and Lead for our Global Partnerships Team attended both days via zoom from the UK. This proves highly effective in maintaining contact, reviewing progress and encouraging the people on the ground in Rwanda. Better Together will meet in person in November 2024 at Kibogora and both Dave Brown and Ian Higginbotham will be attending in person. We also receive quarterly written reports from Kibogora describing activities undertaken.

Prior to the covid-19, we arranged to send a team of people to one of the three overseas projects we support each year in rotation. This allows people in our church to see for themselves how effective the projects are and for us to carry a review of effectiveness. As we hadn’t been able to travel for 3 years, we visited all three in 2023/4. 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. The team was able to see first-hand the work that is being supported. 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 went to Pan de Vida in Ecuador in November to visit the projects we support there. In April 2024 a team of 5 visited Sierra Leone along with one of International Aid’s Team and spent time with the Emmanuel Home, Hope Church and some village outreach programmes. Dave Brown co-led all the teams and was able to review each of the projects whilst there.

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For Sierra Leone our donations go via the UK based Charity International Aid Trust (Charity Reg No: 1086597); for Rwanda they go to Kibogora Hospital which is regulated and audited by the Rwandan Ministry of Health; and Pan de Vida is an Ecuadorian legally established non-profit organisation with the ministerial agreement MIES 0058 of September 21st 2007, and is also registered as a 501(c)3 foundation in the USA.

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.

Rental of free space is taken up by some regular parties including University of the Third Age, National Blood Transfusion Service and Local Vocals Choir. The rental income is applied to the charitable activities of the Church

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

A summary of our income and expenditure is set out on page 13. Total receipts from unrestricted funds during the year were £299,194 (2022: £341,188), of which committed giving totalled £264,785 compared to £300,111 in 2022.

Restricted donations of £135,189 (2022: £95,994) were also received and are detailed in the financial statements in note 20.

Total expenditure was £507,128 (2022: £501,982) as disclosed on page 13.

The net result for the year was a deficit of £72,745 compared to £64,800 in 2022.

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 £338,654 (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'.

CONCLUSION

The trustees are confident that the charity is delivering on its objects and has reserves, plans and processes to ensure that is maintained for the future.

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FOR THE YEAR ENDED 31 DECEMBER 2023

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'.

PLANS FOR FUTURE PERIODS

The senior pastor has continued heading up a plan for the future embodied in the acronym CREED (Celebrate, Reach, Establish, Equip, Deploy), and the church has continued this year looking at each section of this vision, and how it will impact the Church in future years. The Church is committed to ensuring access to appropriate pre-existing and in-house developed on-line materials to deepen engagement and discipleship.

As part of this a new programme began known as LDY (Leader Development Year). This ran from September to the following Summer, and was aimed at younger people who showed 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.

The Trustees intend to move our charitable status to that of a Charitable Incorporated Organisation (CIO). The object of the CIO is the furtherance in the area served by the church of the religious and other charitable work of the Free Methodist Church in the UK and Ireland in accordance with the spirit of the doctrines and usages of the church as set forth in the Book of Discipline of the Free Methodist Church of America so far as they are applicable and in line with the laws and customs of the UK.

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

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 Acceptance 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

S Allen
Trustee

J Spender
Treasurer

Date: 29 October 2024

Date: 29 October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the accounts of the Fulwood Free Methodist Church for the year ended 31 December 2023.

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: 29 October 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds	
				2023 £	2022 £
Income from:					
Donations and legacies					
Local community	2	263,242	35,814	299,056	320,772
Wider community	2	-	97,827	97,827	75,515
		<u>263,242</u>	<u>133,641</u>	396,883	396,287
Charitable activities					
Local community	3	31,743	-	31,743	33,250
Investments					
Local community	4	4,209	-	4,209	475
Wider community	5	-	1,548	1,548	405
Other trading activities					
Local community	6	-	-	-	-
Other					
Local community	7	-	-	-	6,765
Total income		<u>299,194</u>	<u>135,189</u>	434,383	437,182
Expenditure on:					
Charitable activities					
Local community					
Church Costs	8	323,040	13,726	336,766	376,536
Grants made	9	3,267	25,622	28,889	21,027
Wider community					
Grants made	10	23,931	116,876	140,807	103,912
Bank charges	11	432	234	666	507
		<u>350,670</u>	<u>156,458</u>	507,128	501,982
Total expenditure		<u>350,670</u>	<u>156,458</u>	507,128	501,982
Net income/(expenditure)		(51,476)	(21,269)	(72,745)	(64,800)
Transfers between funds	19/20	-	-	-	-
Net movement in funds		<u>(51,476)</u>	<u>(21,269)</u>	(72,745)	(64,800)
Reconciliation of funds:					
Total funds brought forward		<u>2,311,692</u>	<u>105,813</u>	2,417,505	2,482,305
Total funds carried forward	19/20	<u>2,260,216</u>	<u>84,544</u>	2,344,760	2,417,505

The notes on pages 15 to 29 form part of these financial statements

FULWOOD FREE METHODIST CHURCH
CHARITY REGISTRATION NUMBER 514359

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 Unrestricted £	2023 Restricted £	Total Funds 2023 £	2022 £
FIXED ASSETS					
Land and buildings	13	1,813,757	-	1,813,757	1,813,757
Fixtures, fittings and equipment	14	104,746	-	104,746	124,583
Office Equipment	14	3,059	-	3,059	-
Motor Vehicles	14	-	-	-	-
		<u>1,921,562</u>	<u>-</u>	<u>1,921,562</u>	<u>1,938,340</u>
CURRENT ASSETS					
Debtors and prepayments	15	40,574	12,046	52,620	77,372
Cash at bank and in hand	16	<u>308,321</u>	<u>72,498</u>	<u>380,819</u>	<u>416,964</u>
		348,895	84,544	433,439	494,336
LESS CURRENT LIABILITIES					
Amounts falling due within one year					
Creditors and accruals	17	<u>(10,241)</u>	<u>-</u>	<u>(10,241)</u>	<u>(15,171)</u>
NET CURRENT ASSETS		<u>338,654</u>	<u>84,544</u>	<u>423,198</u>	<u>479,165</u>
TOTAL NET ASSETS	21	<u><u>2,260,216</u></u>	<u><u>84,544</u></u>	<u><u>2,344,760</u></u>	<u><u>2,417,505</u></u>
FUNDS OF THE CHARITY					
Unrestricted funds	19	2,260,216	-	2,260,216	2,311,692
Restricted funds	20	<u>-</u>	<u>84,544</u>	<u>84,544</u>	<u>105,813</u>
		<u>2,260,216</u>	<u>84,544</u>	<u>2,344,760</u>	<u>2,417,505</u>

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

S Allen
Trustee

J Spender
Treasurer

Date: 29 October 2024

Date: 29 October 2024

The notes on pages 15 to 29 form part of these financial statements

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023

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 $\frac{1}{3}$ %	Per annum straight line
Motor Vehicles	25%	Per annum reducing balance

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Local Community				
Committed giving	261,654	-	261,654	300,111
Anna Snalam	-	4,340	4,340	-
ACTS435	-	90	90	529
Christians Against Poverty	-	22,431	22,431	14,142
Leaving gifts	-	5,914	5,914	1,709
Food Bank Community	-	(170)	(170)	3,694
Cedar House	-	3,186	3,186	-
Other	1,588	-	1,588	587
Funeral collections	-	23	23	-
	<u>263,242</u>	<u>35,814</u>	<u>299,056</u>	<u>320,772</u>
Wider Community				
Kibogora	-	77,546	77,546	49,566
Gift days - Other	-	19,949	19,949	17,696
Missionary boxes	-	-	-	132
Support Ukraine	-	147	147	6,849
Savannah & Samuele Cestari	-	-	-	754
Small donations <£1,000	-	185	185	518
	<u>-</u>	<u>97,827</u>	<u>97,827</u>	<u>75,515</u>
Total	<u>263,242</u>	<u>133,641</u>	<u>396,883</u>	<u>396,287</u>
For 31 December 2022	<u>300,698</u>	<u>95,589</u>	<u>396,287</u>	

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Unrestricted income from charitable activities – Local community

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Church Departments:				
Use of premises	5,811	-	5,811	2,351
Preaching gifts	-	-	-	90
Ministry Groups:				
Outreach	222	-	222	1,727
Youth & Children	8,252	-	8,252	10,003
Friends & Neighbours	7,565	-	7,565	10,094
Families	5,115	-	5,115	5,013
Discipleship	307	-	307	180
Resources	4,471	-	4,471	3,792
	<u>31,743</u>	<u>-</u>	<u>31,743</u>	<u>33,250</u>
For 31 December 2022	<u>33,250</u>	<u>-</u>		<u>33,250</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

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Bank deposit Interest	4,045	-	4,045	436
Interest on tax repayments	164	-	164	39
	<u>4,209</u>	<u>-</u>	<u>4,209</u>	<u>475</u>
For 31 December 2022	<u>475</u>	<u>-</u>		<u>475</u>

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Restricted income from investments – Wider community

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Deposit interest – Kibogora	-	1,548	1,548	405
For 31 December 2022	-	405		405

6 Unrestricted income from other trading activities – Local community

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Fulwood Free Music	-	-	-	-
For 31 December 2022	-	-		-

7 Unrestricted income from other – Local community

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Profit on sale of assets	-	-	-	400
Miscellaneous income	-	-	-	6,365
	-	-	-	6,765
For 31 December 2022	6,765	-		6,765

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on charitable activities – Local community – Church costs

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Gatherings (note 8a)				
Other	259	-	259	735
Discipleship (note 8b)	2,661	-	2,661	1,749
Resources/Support costs				
Technical resources	5,765	-	5,765	5,953
Building & grounds	1,202	-	1,202	575
Catering	13,826	-	13,826	9,058
Flowers	163	-	163	190
Printing & office costs	5,752	-	5,752	6,111
Running costs	21,897	-	21,897	21,636
Repairs & maintenance	14,222	-	14,222	13,580
Safeguarding	2,219	-	2,219	757
Consumables	4,009	-	4,009	4,032
Bank charges	492	-	492	442
Payroll charges	696	-	696	636
Salaries				
Pastoral	114,237	-	114,237	138,245
Youth & Children	23,465	-	23,465	33,396
Christians Against Poverty	-	13,726	13,726	17,486
Admin & Housekeeping	46,310	-	46,310	51,613
Sundry expenses	434	-	434	598
Conference levy	13,071	-	13,071	10,848
Depreciation	23,681	-	23,681	23,862
Governance costs (note 12)	8,190	-	8,190	8,190
Outreach	530	-	530	2,607
Youth & Children	10,784	-	10,784	11,246
COVID expenditure	12	-	12	295
Travelling costs	858	-	858	557
Safeguarding staff	-	-	-	13
Sabbatical	100	-	100	-
Friends & Neighbours	5,315	-	5,315	6,240
LDY	1,004	-	1,004	-
Subscriptions	450	-	450	-
Life ins & income protection	-	-	-	3,926
Families	1,436	-	1,436	1,960
	<u>323,040</u>	<u>13,726</u>	<u>336,766</u>	<u>376,536</u>
For 31 December 2022	<u>359,028</u>	<u>17,508</u>		<u>376,536</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 2023

9 Expenditure on charitable activities – Local community – Grants made

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Donations:				
Cedar House	-	3,186	3,186	2,500
Ministry to Asians in Preston	-	-	-	100
Preston Youth For Christ	100	-	100	-
Preston Street Pastors	3,000	-	3,000	2,500
Christians Against Poverty	-	11,052	11,052	6,231
Food Bank Community	-	-	-	3,798
Savannah & Samuele Cestari	-	142	142	2,857
Leaving gifts	-	6,988	6,988	812
ACTS435	-	90	90	529
Anna Snalam	-	4,135	4,135	-
Christian Unions	-	-	-	500
Small donations under £1,000	167	29	196	1,200
	<u>3,267</u>	<u>25,622</u>	<u>28,889</u>	<u>21,027</u>
For 31 December 2022	<u>8,899</u>	<u>12,128</u>		<u>21,027</u>

10 Expenditure on charitable activities – Wider community – Grants made

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

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Donations:				
Kibogora	-	95,474	95,474	60,019
Overseas Missionary Fellowship	7,500	-	7,500	10,100
Pan de Vida	-	7,000	7,000	14,000
Open Doors	4,000	-	4,000	4,000
Sierra Leone	-	14,000	14,000	-
Small donations <£1,000	1,483	49	1,532	150
Support Ukraine	1,448	353	1,801	6,643
Tear Fund	6,000	-	6,000	6,000
Safe families for children	1,000	-	1,000	1,000
Sports Reach	2,000	-	2,000	2,000
Christian Unions	500	-	500	-
	<u>23,931</u>	<u>116,876</u>	<u>140,807</u>	<u>103,912</u>
For 31 December 2022	<u>25,589</u>	<u>78,323</u>		<u>103,912</u>

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Expenditure on charitable activities – Wider community – Other costs

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Bank Charges – Kibogora	<u>432</u>	<u>234</u>	<u>666</u>	<u>507</u>
For 31 December 2022	<u>-</u>	<u>507</u>		<u>507</u>

12 Governance costs – Local Community

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Accountancy fees	<u>8,190</u>	<u>-</u>	<u>8,190</u>	<u>8,190</u>
For 31 December 2022	<u>8,190</u>	<u>-</u>		<u>8,190</u>

13 Fixed assets – Freehold land and buildings

	Land & Church Buildings £
Cost/Valuation at 1 January 2023	1,813,757
Additions	<u>-</u>
Cost at 31 December 2023	<u>1,813,757</u>

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 2023

14 Fixtures, fittings, equipment and motor vehicles

Cost	Fixtures, fittings & equipment £	Office Equipment £	Motor Vehicles £	Total £
At 1 January 2023	367,187	7,581	-	374,768
Additions	3,020	3,883	-	6,903
Disposals	-	-	-	-
31 December 2023	370,207	11,464	-	381,671
Depreciation				
At 1 January 2023	242,604	7,581	-	250,185
Charge for year	22,857	824	-	23,681
Depreciation on disposals	-	-	-	-
31 December 2023	265,461	8,405	-	273,866
Written down value at 31 December 2023	104,746	3,059	-	107,805
Written down value at 31 December 2022	124,583	-	-	124,583

15 Debtors and prepayments

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Tax refund on Gift Aid	37,180	12,046	49,226	73,707
Prepayments	3,394	-	3,394	3,665
	40,574	12,046	52,620	77,372
For 31 December 2022	62,671	14,701		77,372

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Cash at bank and in hand

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
<u>Local Community</u>				
Current account	14,774	-	14,774	24,152
Lunch petty cash	163	-	163	18
Capital reserve account	272,396	-	272,396	278,352
Community account	-	13,963	13,963	-
Covenant account	8,720	-	8,720	11,744
Parents and Toddlers petty cash	367	-	367	324
Restricted account	(4,795)	18,468	13,673	33,228
Stripe account	957	-	957	-
Cash pending bank cash	35	-	35	270
<u>Wider Community</u>				
Kibogora	15,704	40,067	55,771	68,876
	<u>308,321</u>	<u>72,498</u>	<u>380,819</u>	<u>416,964</u>
For 31 December 2022	<u>325,852</u>	<u>91,112</u>		<u>416,964</u>

17 Creditors and accruals

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Other creditors	641	-	641	575
Accruals	9,600	-	9,600	10,040
PAYE/NI	-	-	-	4,556
	<u>10,241</u>	<u>-</u>	<u>10,241</u>	<u>15,171</u>
For 31 December 2022	<u>15,171</u>	<u>-</u>		<u>15,171</u>

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

18 Financial instruments

	Total Funds	
	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at settlement value	<u>49,226</u>	<u>73,707</u>
Carrying amount of financial liabilities		
Creditors measured at settlement value	<u>10,241</u>	<u>10,615</u>

19 Analysis of unrestricted charitable funds

	At 01.01.23 £	Incoming resources £	Resourced expended £	Transfers £	At 31.12.23 £
General Fund					
Free reserves	373,352	299,194	(326,989)	(6,903)	338,654
Designated Funds					
Property Asset Fund	1,938,340	-	(23,681)	6,903	1,921,562
Total	<u>2,311,692</u>	<u>299,194</u>	<u>(350,670)</u>	<u>-</u>	<u>2,260,216</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 2023

20 Analysis of restricted charitable funds

	At 01.01.23 £	Income And Tax Recover- able £	Expend- iture £	Capital Expend- iture £	Transfers £	At 31.12.23 £
<u>Revenue Funds</u>						
Local Community:						
Free Voices Choir	43	-	-	-	-	43
Food bank community	1,529	(170)	-	-	-	1,359
Youth & Children	31	-	-	-	-	31
Christians Against Poverty	22,786	22,431	(24,778)	-	-	20,439
Cedar House	-	3,186	(3,186)	-	-	-
Funeral donations	6	23	(29)	-	-	-
Catherine's child giving	500	-	-	-	-	500
ACTS435	-	90	(90)	-	-	-
Ian & Joanna gift	1,709	2,613	(4,322)	-	-	-
Anna Snalam	-	4,340	(4,135)	-	-	205
Vicky gift	-	635	-	-	-	635
Sue & Graham gift	-	2,666	(2,666)	-	-	-
Wider Community:						
Kibogora	64,995	79,094	(95,708)	-	-	48,381
Pan de Vida	(467)	11,030	(7,000)	-	-	3,563
Shoe box appeal	28	-	(28)	-	-	-
Missionary Boxes	334	-	-	-	-	334
Savannah	142	-	(142)	-	-	-
Craft Inspirations	2,211	185	(21)	-	-	2,375
India	1,773	-	-	-	-	1,773
Christian resource centre	179	-	-	-	-	179
Support Ukraine	206	147	(353)	-	-	-
Haiti	126	-	-	-	-	126
Sierra Leone	9,682	8,919	(14,000)	-	-	4,601
	105,813	135,189	(156,458)	-	-	84,544
<u>Capital Fund</u>						
Local Community:						
Development fund monies	-	-	-	-	-	-
	105,813	135,189	(156,458)	-	-	84,544

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 2023

21 Analysis of net assets between funds:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
Tangible fixed assets	1,921,562	-	1,921,562	1,938,340
Current assets	348,895	84,544	433,439	494,336
Current liabilities	(10,241)	-	(10,241)	(15,171)
Long term liabilities	-	-	-	-
	<u>2,260,216</u>	<u>84,544</u>	<u>2,344,760</u>	<u>2,417,505</u>
For 31 December 2022	<u>2,311,692</u>	<u>105,813</u>		<u>2,417,505</u>

22 Summary of wages and salaries

	2023 £	2022 £
Total remuneration for the year amounted to:		
Main Church – Pastors	114,237	138,245
Main Church – Administration	46,310	51,613
Main Church – Youth & Children	23,465	33,396
Main Church – Christians Against Poverty	13,726	17,486
	<u>197,738</u>	<u>240,740</u>
The average number of paid staff for the year were:	2023 £	2022 £
Main Church: full time employees	4	3
Main Church: part time employees	5	5
Administration: part time employees	1	1
Domestics: part time employees	1	1
	<u>11</u>	<u>10</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 £114,237 (2022: £138,245).

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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:

		2023	2022
		£	£
I Winter	Gross salary	44,342	34,501
	Pension contributions (money purchase scheme)	3,547	2,760
		47,889	37,261

The aggregate donations received without conditions from trustees were £42,500 (2022: £69,000).

Vicky Johns, wife of a trustee, received remuneration in her role as secretary during the year of £12,976 (2022: £16,093).

No other trustees have received any remuneration in the year. Insurance premiums of £85 (2022: £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 (2022: £980) to cover travel by trustees and non-trustees.

24 Taxation

The charity is exempt from tax on its charitable activities.