

# UPPER ROOM CHRISTIAN FELLOWSHIP

England & Wales · Charity number 517249

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1986-03-06

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

## Contact

---

**Address** Flat 6  
Chomlea  
Devisdale Road  
Altrincham  
WA14 2AT

**Phone** 01619429897

**Email** [rogerblaskey@kjgllp.com](mailto:rogerblaskey@kjgllp.com)

## Activities

---

**Objects:** TO ADVANCE RELIGION BY THE PROMOTION OF THE GOSPEL OF JESUS CHRIST, HIS LIFE, HIS TEACHING, HIS EXAMPLE, THE SPREAD OF HIS KINGDOM AND THE KNOWLEDGE OF HIS GLORY AND THE PRINCIPLES FO THE FELLOWSHIP.

**Activities:** General Charitable activities

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

## Geography

---

- Trafford

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£76,000	£85,000	-	-
2024-03-31	£62,445	£62,734	-	-
2023-03-31	£57,836	£55,424	-	-
2022-03-31	£62,660	£43,749	-	-
2021-03-31	£56,678	£38,583	-	-

## Trustees

Name	Role	Appointed
MR JONATHAN LEE		
MR LES HAILES		
NICHOLAS STIRLING		
PHILIP JOHN MOODY		

**UPPER ROOM CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 517249

---

# Accounts

---

# UPPER ROOM CHRISTIAN FELLOWSHIP

## REPORT OF THE DIACONATE 2024-2025

We continue to preach the Gospel to the people of Altrincham and the surrounding areas and distribute tracts offering spiritual help to all.

As lawlessness in the World appears to be on the increase we uphold the claims of the Lord Jesus Christ who through the cross of Calvary offers new life to those who respond to the Gospel message.

We continue to pray for revival since we believe revival is greatly needed in the conditions that prevail in the U.K. and indeed throughout the World.

Prayer for Israel is an important part of our intercession especially that God will watch over and protect its people wherever they may be living in the World since antisemitism is on the increase.

Regular meetings continue to be held on Sunday mornings, Sunday evenings.

Midweek we have meetings for Bible study and for prayer.

We continue to study "The Word of God" and follow the teaching session with lively discussions sharing our personal experience of walking "after the Spirit".

Our support for missionary work in the Philippines, Africa continues and we are pleased that the organisations we help are experiencing an increase in the number of souls responding to the message of salvation.

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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CHARITY NUMBER 517249**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>INCOME</b>	<b>£</b>	<b>£</b>
<b>Offerings and Gift Aid</b>	<b>58693</b>	
<b>Other income</b>	<b>17327</b>	<b>76020</b>
 <b>EXPENDITURE</b>		
<b>Utilities</b>	<b>37764</b>	
<b>Repairs and Renewals</b>	<b>19477</b>	
<b>Ministries</b>	<b>11486</b>	
<b>Insurance</b>	<b>5246</b>	
<b>Wages</b>	<b>1960</b>	
<b>Bank charges</b>	<b>71</b>	
<b>Gifts</b>	<b>4941</b>	
<b>Accountants' Fees</b>	<b>900</b>	
<b>Credit card</b>	<b>2920</b>	<b>84765</b>
 <b>NET LOSS</b>		 <b>8745</b>

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**BALANCE SHEET**

**31 MARCH 2025**

**£**

**£**

**FIXED ASSETS**

**Tangible assets**

**238227**

**CURRENT ASSETS**

**Debtors**

**7958**

**Bank Account**

**96917**

**104875**

**CURRENT LIABILITIES**

**None**

**0**

**0**

**NET ASSETS**

**343102**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

**Independent examiner's report on the  
accounts**

**Section A Independent Examiner's Report**

**Report to the trustees**

Upper Room Christian Fellowship

**On accounts for the year ended**

31 | 3 | 25

**Charity no  
(if any)**

517249

**Set out on pages**

1 2 & 3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and basis of report**

As the charity's 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 Trust's 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**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

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

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

\* Please delete the words in the brackets if they do not apply.

**Signed:**

J. R. Whittam

**Date:**

07. 10. 2025

**Name:**

JOHN WHITTAM

**Relevant professional qualification(s) or body**

ICMA (INTERMEDIATE)

**UPPER ROOM CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 517249

---

# Accounts

---

## UPPER ROOM CHRISTIAN FELLOWSHIP

### REPORT OF THE DIACONATE 2023-2024

The Fellowship continues to have regular meetings on Sunday mornings and evenings with prayer and bible studies midweek.

We have completed our study of the Acts of the Apostles and we have started to study the Epistle of James.

The prayer meetings have been wonderfully blessed and we have seen many answers that only the miracle working power of God could accomplish.

Support for the charities continues and we are pleased to report that the work they are doing is greatly needed.

The Philippine Outreach Centre Ministries are constantly developing and increasing the ministerial help they give to the children and indeed to any that call upon them for their support.

It is a privilege that we are able to support the work they do in prayer and financially.

We continue to pray for revival.

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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2024**

---

	<b>Page</b>
<b>General Information</b>	1
<b>Accountants' Report and Client Approval Certificate</b>	2
<b>Detailed Profit and Loss Account</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**GENERAL INFORMATION**  
**for the Year Ended 31 March 2024**

---

**PROPRIETOR:**

L S Hailes

**ADDRESS:**

c/o Mr J Gothard  
28 Braemar Drive  
Sale  
Cheshire  
M33 4NJ

**ACCOUNTANTS:**

Xeinadin  
100 Barbirolli Square  
Manchester  
M2 3BD

**FINANCIAL STATEMENTS**

**for the Year Ended 31 March 2024**

---

**ACCOUNTANTS' REPORT TO**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

In accordance with our terms of engagement we have prepared for your approval the financial statements from the accounting records and from information and explanations you have given us.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements and state those matters that we have agreed to state to you in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

Xeinadin  
100 Barbirolli Square  
Manchester  
M2 3BD

Date: .....

**CLIENT APPROVAL CERTIFICATE**

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

.....  
L S Hailes

Date: .....

**UPPER ROOM CHRISTIAN FELLOWSHIP****DETAILED PROFIT AND LOSS ACCOUNT  
for the Year Ended 31 March 2024**

	2024		2023	
	£	£	£	£
<b>Income</b>				
Donations & Gift aid	35,492		22,691	
Other income	26,953		35,145	
	<u>          </u>	62,445	<u>          </u>	57,836
<b>Expenditure</b>				
Ministries	17,272		26,140	
Gifts	2,850		2,290	
Property insurance	5,142		4,456	
Light and heat	25,768		10,610	
Printing and stationery	62		88	
Implement repairs	4,766		5,862	
Motor expenses	1,006		2,215	
Sundry expenses	1,943		1,571	
Accountancy	1,452		1,260	
Legal fees	-		400	
Entertainment	2,045		-	
	<u>          </u>	62,306	<u>          </u>	54,892
		139		2,944
<b>Finance costs</b>				
Credit card		70		111
		<u>          </u>		<u>          </u>
		69		2,833
<b>Depreciation</b>				
Plant and machinery		358		421
		<u>          </u>		<u>          </u>
<b>NET (LOSS)/PROFIT</b>		<u>          </u>		<u>          </u>
		(289)		2,412

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**BALANCE SHEET**  
**31 March 2024**

---

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		238,227		238,585
<b>CURRENT ASSETS</b>					
Trade debtors		7,069		5,759	
Bank account no. 1		<u>105,662</u>		<u>106,702</u>	
		<u>112,731</u>		<u>112,461</u>	
<b>CURRENT LIABILITIES</b>					
Trade creditors		854		-	
Accrued expenses		<u>1,452</u>		<u>2,105</u>	
		<u>2,306</u>		<u>2,105</u>	
			<u>110,425</u>		<u>110,356</u>
<b>NET ASSETS</b>			<u>348,652</u>		<u>348,941</u>
<b>FINANCED BY</b>					
<b>CAPITAL ACCOUNT</b>	3		<u>348,652</u>		<u>348,941</u>

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Machinery - 15% Reducing Balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

**2. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	236,200	46,212	282,412
<b>DEPRECIATION</b>			
At 1 April 2023	-	43,827	43,827
Charge for year	-	358	358
At 31 March 2024	-	44,185	44,185
<b>NET BOOK VALUE</b>			
At 31 March 2024	236,200	2,027	238,227
At 31 March 2023	236,200	2,385	238,585

**3. CAPITAL ACCOUNT**

	2024 £	£	2023 £	£
Brought forward	348,941		346,529	
Add				
Net profit	-		2,412	
	348,941		348,941	
Less				
Net loss	289		-	
	348,652		348,941	
	348,652		348,941	

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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2024**

---

	<b>Page</b>
<b>General Information</b>	1
<b>Accountants' Report and Client Approval Certificate</b>	2
<b>Detailed Profit and Loss Account</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**GENERAL INFORMATION**  
**for the Year Ended 31 March 2024**

---

**PROPRIETOR:**

L S Hailes

**ADDRESS:**

c/o Mr J Gothard  
28 Braemar Drive  
Sale  
Cheshire  
M33 4NJ

**ACCOUNTANTS:**

Xeinadin  
100 Barbirolli Square  
Manchester  
M2 3BD

**FINANCIAL STATEMENTS**

**for the Year Ended 31 March 2024**

---

**ACCOUNTANTS' REPORT TO**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

In accordance with our terms of engagement we have prepared for your approval the financial statements from the accounting records and from information and explanations you have given us.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements and state those matters that we have agreed to state to you in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

Xeinadin  
100 Barbirolli Square  
Manchester  
M2 3BD

Date: .....

**CLIENT APPROVAL CERTIFICATE**

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

.....  
L S Hailes

Date: .....

**UPPER ROOM CHRISTIAN FELLOWSHIP****DETAILED PROFIT AND LOSS ACCOUNT  
for the Year Ended 31 March 2024**

	2024		2023	
	£	£	£	£
<b>Income</b>				
Donations & Gift aid	35,492		22,691	
Other income	26,953		35,145	
	<u>          </u>	62,445	<u>          </u>	57,836
<b>Expenditure</b>				
Ministries	17,272		26,140	
Gifts	2,850		2,290	
Property insurance	5,142		4,456	
Light and heat	25,768		10,610	
Printing and stationery	62		88	
Implement repairs	4,766		5,862	
Motor expenses	1,006		2,215	
Sundry expenses	1,943		1,571	
Accountancy	1,452		1,260	
Legal fees	-		400	
Entertainment	2,045		-	
	<u>          </u>	62,306	<u>          </u>	54,892
		139		2,944
<b>Finance costs</b>				
Credit card		70		111
		<u>          </u>		<u>          </u>
		69		2,833
<b>Depreciation</b>				
Plant and machinery		358		421
		<u>          </u>		<u>          </u>
<b>NET (LOSS)/PROFIT</b>		<u>          </u>		<u>          </u>
		(289)		2,412

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**BALANCE SHEET**  
**31 March 2024**

---

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		238,227		238,585
<b>CURRENT ASSETS</b>					
Trade debtors		7,069		5,759	
Bank account no. 1		<u>105,662</u>		<u>106,702</u>	
		<u>112,731</u>		<u>112,461</u>	
<b>CURRENT LIABILITIES</b>					
Trade creditors		854		-	
Accrued expenses		<u>1,452</u>		<u>2,105</u>	
		<u>2,306</u>		<u>2,105</u>	
			<u>110,425</u>		<u>110,356</u>
<b>NET ASSETS</b>			<u>348,652</u>		<u>348,941</u>
<b>FINANCED BY</b>					
<b>CAPITAL ACCOUNT</b>	3		<u>348,652</u>		<u>348,941</u>

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Machinery - 15% Reducing Balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

**2. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	236,200	46,212	282,412
<b>DEPRECIATION</b>			
At 1 April 2023	-	43,827	43,827
Charge for year	-	358	358
At 31 March 2024	-	44,185	44,185
<b>NET BOOK VALUE</b>			
At 31 March 2024	236,200	2,027	238,227
At 31 March 2023	236,200	2,385	238,585

**3. CAPITAL ACCOUNT**

	2024 £	£	2023 £	£
Brought forward	348,941		346,529	
Add Net profit	-		2,412	
	348,941		348,941	
Less Net loss	289		-	
	348,652			348,941
		348,652		348,941

**UPPER ROOM CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 517249

---

# Accounts

---

## UPPER ROOM CHRISTIAN FELLOWSHIP

### REPORT OF THE DIACONATE 2022-2023

During this year we have experienced an increase in the attendance of the meetings and we have been blessed with brothers and sisters from Iran.

We continue to share the Gospel message of salvation through the Lord Jesus Christ to the people of Altrincham and surrounding areas.

Full use was made of the technology provided by "Facebook" and the Sunday meetings and the Bible studies were "Livestreamed" so that

People all over the World were able to access our meetings and the Word of God was reaching people that normally were beyond our reach.

Our prayer meetings are really affective and we are experiencing miraculous and amazing answers to prayer; an outpouring of the Spirit continues to be our heart's cry, a revival is the great need of today.

Prayer for Israel is an important part of our intercession especially that God will watch over and protect its people wherever they may be living in the World. Olive Tree Ministries keep us informed regarding the situation in Israel and enable us to direct our prayer support to the definite needs of Israel.

The Bible study meetings have been well attended and the discussions following prove to be interesting and lively.

Our support for missionary work in the Philippines, India and Africa is on-going both financially and in respect of prayer.

We thank the Lord that the organisations that we support are doing exceptionally well in reaching their communities.

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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

---

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st March 2023**

---

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Accountants' Report and Client Approval Certificate</b>	<b>2</b>
<b>Detailed Profit and Loss Account</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

---

---

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**GENERAL INFORMATION**

for the Year Ended 31st March 2023

---

**PROPRIETOR:**

L S Hailes

**ADDRESS:**

c/o Mr J Gothard  
28 Braemar Drive  
Sale  
Cheshire  
M33 4NJ

**ACCOUNTANTS:**

KJG  
100 Barbirolli Square  
Manchester  
M2 3BD

## FINANCIAL STATEMENTS

for the Year Ended 31st March 2023

---

### ACCOUNTANTS' REPORT TO

#### UPPER ROOM CHRISTIAN FELLOWSHIP

In accordance with our terms of engagement we have prepared for your approval the financial statements from the accounting records and from information and explanations you have given us.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements and state those matters that we have agreed to state to you in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.


We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

KJG  
100 Barbirolli Square  
Manchester  
M2 3BD

Date: 27.8.23

### CLIENT APPROVAL CERTIFICATE

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

  
L S Hailes

Date: 27.8.23

# UPPER ROOM CHRISTIAN FELLOWSHIP

## DETAILED PROFIT AND LOSS ACCOUNT for the Year Ended 31st March 2023

---

	2023		2022	
	£	£	£	£
<b>Income</b>				
Donations & Gift aid	22,691		30,635	
Other income	<u>35,145</u>		<u>32,025</u>	
		<b>57,836</b>		<b>62,660</b>
<b>Expenditure</b>				
Ministries	26,140		14,413	
Gifts	2,290		980	
Property insurance	4,456		3,676	
Light and heat	10,610		12,594	
Printing and stationery	88		222	
Implement repairs	5,862		3,826	
Motor expenses	2,215		3,699	
Sundry expenses	1,571		320	
Accountancy	1,260		1,680	
Legal fees	<u>400</u>		<u>1,800</u>	
		<b>54,892</b>		<b>43,210</b>
		<b>2,944</b>		<b>19,450</b>
<b>Finance costs</b>				
Credit card		<u>111</u>		<u>44</u>
		<b>2,833</b>		<b>19,406</b>
<b>Depreciation</b>				
Plant and machinery		<u>421</u>		<u>495</u>
<b>NET PROFIT</b>		<b><u>2,412</u></b>		<b><u>18,911</u></b>

---

# UPPER ROOM CHRISTIAN FELLOWSHIP

## BALANCE SHEET

31st March 2023

---

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	2	<u>238,585</u>	<u>239,006</u>
<b>CURRENT ASSETS</b>			
Trade debtors		5,759	6,123
Bank account no. 1		<u>106,702</u>	<u>104,774</u>
		<u>112,461</u>	<u>110,897</u>
<b>CURRENT LIABILITIES</b>			
Trade creditors		-	(879)
Accrued expenses		<u>(2,105)</u>	<u>(2,495)</u>
		<u>(2,105)</u>	<u>(3,374)</u>
		<u>110,356</u>	<u>107,523</u>
<b>NET ASSETS</b>		<u><u>348,941</u></u>	<u><u>346,529</u></u>
<b>FINANCED BY</b>			
<b>CAPITAL ACCOUNT</b>	3	<u><u>348,941</u></u>	<u><u>346,529</u></u>

# UPPER ROOM CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31st March 2023

### 1. ACCOUNTING POLICIES

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Machinery - 15% Reducing Balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

### 2. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1st April 2022 and 31st March 2023	<u>236,200</u>	<u>46,212</u>	<u>282,412</u>
<b>DEPRECIATION</b>			
At 1st April 2022	-	43,406	43,406
Charge for year	-	421	421
At 31st March 2023	-	<u>43,827</u>	<u>43,827</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>236,200</u>	<u>2,385</u>	<u>238,585</u>
At 31st March 2022	<u>236,200</u>	<u>2,806</u>	<u>239,006</u>

### 3. CAPITAL ACCOUNT

	2023 £	2022 £
Brought forward	346,529	327,019
Add		
Net profit	2,412	18,911
Capital introduced	-	599
	<u>348,941</u>	<u>346,529</u>



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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

---

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st March 2023**

---

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Accountants' Report and Client Approval Certificate</b>	<b>2</b>
<b>Detailed Profit and Loss Account</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

---

---

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**GENERAL INFORMATION**

for the Year Ended 31st March 2023

---

**PROPRIETOR:**

L S Hailes

**ADDRESS:**

c/o Mr J Gothard  
28 Braemar Drive  
Sale  
Cheshire  
M33 4NJ

**ACCOUNTANTS:**

KJG  
100 Barbirolli Square  
Manchester  
M2 3BD

## FINANCIAL STATEMENTS

for the Year Ended 31st March 2023

---

### ACCOUNTANTS' REPORT TO

#### UPPER ROOM CHRISTIAN FELLOWSHIP

In accordance with our terms of engagement we have prepared for your approval the financial statements from the accounting records and from information and explanations you have given us.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements and state those matters that we have agreed to state to you in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

KJG  
100 Barbirolli Square  
Manchester  
M2 3BD

Date: 27.8.23

### CLIENT APPROVAL CERTIFICATE

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

  
L S Hailes

Date: 27.8.23

# UPPER ROOM CHRISTIAN FELLOWSHIP

## DETAILED PROFIT AND LOSS ACCOUNT for the Year Ended 31st March 2023

---

	2023		2022	
	£	£	£	£
<b>Income</b>				
Donations & Gift aid	22,691		30,635	
Other income	<u>35,145</u>		<u>32,025</u>	
		<b>57,836</b>		<b>62,660</b>
<b>Expenditure</b>				
Ministries	26,140		14,413	
Gifts	2,290		980	
Property insurance	4,456		3,676	
Light and heat	10,610		12,594	
Printing and stationery	88		222	
Implement repairs	5,862		3,826	
Motor expenses	2,215		3,699	
Sundry expenses	1,571		320	
Accountancy	1,260		1,680	
Legal fees	<u>400</u>		<u>1,800</u>	
		<b>54,892</b>		<b>43,210</b>
		<b>2,944</b>		<b>19,450</b>
<b>Finance costs</b>				
Credit card		<u>111</u>		<u>44</u>
		<b>2,833</b>		<b>19,406</b>
<b>Depreciation</b>				
Plant and machinery		<u>421</u>		<u>495</u>
<b>NET PROFIT</b>		<b><u>2,412</u></b>		<b><u>18,911</u></b>

---

# UPPER ROOM CHRISTIAN FELLOWSHIP

## BALANCE SHEET

31st March 2023

---

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	2	<u>238,585</u>	<u>239,006</u>
<b>CURRENT ASSETS</b>			
Trade debtors		5,759	6,123
Bank account no. 1		<u>106,702</u>	<u>104,774</u>
		<u>112,461</u>	<u>110,897</u>
<b>CURRENT LIABILITIES</b>			
Trade creditors		-	(879)
Accrued expenses		<u>(2,105)</u>	<u>(2,495)</u>
		<u>(2,105)</u>	<u>(3,374)</u>
		<u>110,356</u>	<u>107,523</u>
<b>NET ASSETS</b>		<u><u>348,941</u></u>	<u><u>346,529</u></u>
<b>FINANCED BY</b>			
<b>CAPITAL ACCOUNT</b>	3	<u><u>348,941</u></u>	<u><u>346,529</u></u>

# UPPER ROOM CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31st March 2023

### 1. ACCOUNTING POLICIES

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Machinery - 15% Reducing Balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

### 2. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1st April 2022 and 31st March 2023	<u>236,200</u>	<u>46,212</u>	<u>282,412</u>
<b>DEPRECIATION</b>			
At 1st April 2022	-	43,406	43,406
Charge for year	-	421	421
At 31st March 2023	-	<u>43,827</u>	<u>43,827</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>236,200</u>	<u>2,385</u>	<u>238,585</u>
At 31st March 2022	<u>236,200</u>	<u>2,806</u>	<u>239,006</u>

### 3. CAPITAL ACCOUNT

	2023 £	2022 £
Brought forward	346,529	327,019
Add		
Net profit	2,412	18,911
Capital introduced	-	599
	<u>348,941</u>	<u>346,529</u>



**UPPER ROOM CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 517249

---

# Accounts

---

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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS**

for the Year Ended 31st March 2022

---

	<b>Page</b>
<b>General Information</b>	1
<b>Accountants' Report and Client Approval Certificate</b>	2
<b>Detailed Profit and Loss Account</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5

---

## UPPER ROOM CHRISTIAN FELLOWSHIP

### GENERAL INFORMATION

for the Year Ended 31st March 2022

---

**PROPRIETOR:**

L S Hailes

**ADDRESS:**

c/o Mr J Gothard  
28 Braemar Drive  
Sale  
Cheshire  
M33 4NJ

**ACCOUNTANTS:**

KIG  
1 City Road East  
Manchester  
M15 4PN

**FINANCIAL STATEMENTS**

**for the Year Ended 31st March 2022**

---

**ACCOUNTANTS' REPORT TO**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

In accordance with our terms of engagement we have prepared for your approval the financial statements from the accounting records and from information and explanations you have given us.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements and state those matters that we have agreed to state to you in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

KJG  
1 City Road East  
Manchester  
M15 4PN

Date: .....

**CLIENT APPROVAL CERTIFICATE**

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

  
.....  
LS Hailes

Date: 13.7.22  
.....

## UPPER ROOM CHRISTIAN FELLOWSHIP

### DETAILED PROFIT AND LOSS ACCOUNT

for the Year Ended 31st March 2022

---

	2022		2021	
	£	£	£	£
<b>Income</b>				
Donations & Gift aid	30,635		36,680	
Other income	32,025		19,998	
	<u>          </u>	62,660	<u>          </u>	56,678
<b>Expenditure</b>				
Ministries	14,413		15,580	
Gifts	980		2,900	
Property insurance	3,676		3,131	
Light and heat	12,594		2,421	
Printing and stationery	222		126	
Implement repairs	3,826		8,134	
Motor expenses	3,699		707	
Sundry expenses	320		389	
Accountancy	1,680		1,137	
Legal fees	1,800		-	
Profit/loss on sale of tangible fixed assets	-		3,559	
	<u>          </u>	43,210	<u>          </u>	38,084
		19,450		18,594
<b>Finance costs</b>				
Credit card		44		32
		<u>          </u>		<u>          </u>
		19,406		18,562
<b>Depreciation</b>				
Plant and machinery		495		477
		<u>          </u>		<u>          </u>
<b>NET PROFIT</b>		<u>18,911</u>		<u>18,085</u>

---

## UPPER ROOM CHRISTIAN FELLOWSHIP

### BALANCE SHEET

31st March 2022

---

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	2	<u>239,006</u>	<u>238,902</u>
<b>CURRENT ASSETS</b>			
Trade debtors		6,123	7,333
Bank account no. 1		<u>104,774</u>	<u>82,050</u>
		<u>110,897</u>	<u>89,383</u>
<b>CURRENT LIABILITIES</b>			
Trade creditors		(879)	125
Accrued expenses		<u>(2,495)</u>	<u>(1,391)</u>
		<u>(3,374)</u>	<u>(1,266)</u>
		<u>107,523</u>	<u>88,117</u>
<b>NET ASSETS</b>		<u><u>346,529</u></u>	<u><u>327,019</u></u>
<b>FINANCED BY</b>			
<b>CAPITAL ACCOUNT</b>	3	<u><u>346,529</u></u>	<u><u>327,019</u></u>

## UPPER ROOM CHRISTIAN FELLOWSHIP

### NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31st March 2022

#### 1. ACCOUNTING POLICIES

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Machinery - 15% Reducing Balance

Motor Vehicles - 25% Reducing Balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

#### 2. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1st April 2021	236,200	45,613	281,813
Additions	-	599	599
At 31st March 2022	<u>236,200</u>	<u>46,212</u>	<u>282,412</u>
<b>DEPRECIATION</b>			
At 1st April 2021	-	42,911	42,911
Charge for year	-	495	495
At 31st March 2022	<u>-</u>	<u>43,406</u>	<u>43,406</u>
<b>NET BOOK VALUE</b>			
At 31st March 2022	<u>236,200</u>	<u>2,806</u>	<u>239,006</u>
At 31st March 2021	<u>236,200</u>	<u>2,702</u>	<u>238,902</u>

#### 3. CAPITAL ACCOUNT

	2022 £	2021 £
Brought forward	327,019	308,934
Add		
Net profit	18,911	18,085
Capital introduced	599	-
	<u>346,529</u>	<u>327,019</u>

**UPPER ROOM CHRISTIAN FELLOWSHIP**

England & Wales - Charity number 517249

---

# Accounts

---

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

**FOR**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
for the Year Ended 31st March 2021

---

	<b>Page</b>
<b>General Information</b>	1
<b>Detailed Profit and Loss Account</b>	2
<b>Balance Sheet</b>	3
<b>Notes to the Financial Statements</b>	4

---

## **UPPER ROOM CHRISTIAN FELLOWSHIP**

### **GENERAL INFORMATION**

**for the Year Ended 31st March 2021**

---

**PROPRIETOR:**

L S Hailes

**ADDRESS:**

c/o Mr J Gothard  
28 Braemar Drive  
Sale  
Cheshire  
M33 4NJ

**ACCOUNTANTS:**

Kay Johnson Gee Limited  
1 City Road East  
Manchester  
M15 4PN

**UPPER ROOM CHRISTIAN FELLOWSHIP****DETAILED PROFIT AND LOSS ACCOUNT**

for the Year Ended 31st March 2021

---

	2021		2020	
	£	£	£	£
<b>Income</b>				
Donations & Gift aid	36,680		30,955	
Other income	19,998		24,947	
	<u>          </u>	<b>56,678</b>	<u>          </u>	55,902
<b>Expenditure</b>				
Speakers	-		1,880	
Ministries	15,580		17,011	
Gifts	2,900		1,400	
Property insurance	3,131		3,604	
Light and heat	2,421		10,825	
Printing and stationery	126		229	
Advertising	-		102	
Implement repairs	8,134		4,494	
Motor expenses	707		3,833	
Sundry expenses	389		560	
Accountancy	1,137		1,434	
Profit/loss on sale of tangible fixed assets	3,559		-	
	<u>          </u>	<b>38,084</b>	<u>          </u>	45,372
		<b>18,594</b>		10,530
<b>Finance costs</b>				
Credit card		32		32
		<u>          </u>		<u>          </u>
		<b>18,562</b>		10,498
<b>Depreciation</b>				
Plant and machinery	477		561	
Motor vehicles	-		1,187	
	<u>          </u>	<b>477</b>	<u>          </u>	1,748
<b>NET PROFIT</b>		<b>18,085</b>		<b>8,750</b>

---

## UPPER ROOM CHRISTIAN FELLOWSHIP

### BALANCE SHEET

31st March 2021

---

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	2	<u>238,902</u>	<u>242,938</u>
<b>CURRENT ASSETS</b>			
Trade debtors		7,333	5,324
Bank account no. 1		<u>82,050</u>	<u>67,805</u>
		<u>89,383</u>	<u>73,129</u>
<b>CURRENT LIABILITIES</b>			
Trade creditors		125	-
Accrued expenses		<u>(1,391)</u>	<u>(7,133)</u>
		<u>(1,266)</u>	<u>(7,133)</u>
		<u>88,117</u>	<u>65,996</u>
<b>NET ASSETS</b>		<u>327,019</u>	<u>308,934</u>
<b>FINANCED BY</b>			
<b>CAPITAL ACCOUNT</b>	3	<u>327,019</u>	<u>308,934</u>

---

## UPPER ROOM CHRISTIAN FELLOWSHIP

### NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31st March 2021

---

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Machinery - 15% Reducing Balance

Motor Vehicles - 25% Reducing Balance

At each balance sheet date, the Company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

#### 2. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2020	236,200	45,613	15,000	296,813
Disposals	-	-	(15,000)	(15,000)
At 31st March 2021	<u>236,200</u>	<u>45,613</u>	<u>-</u>	<u>281,813</u>
<b>DEPRECIATION</b>				
At 1st April 2020	-	42,434	11,441	53,875
Charge for year	-	477	-	477
Eliminated on disposal	-	-	(11,441)	(11,441)
At 31st March 2021	<u>-</u>	<u>42,911</u>	<u>-</u>	<u>42,911</u>
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u>236,200</u>	<u>2,702</u>	<u>-</u>	<u>238,902</u>
At 31st March 2020	<u>236,200</u>	<u>3,179</u>	<u>3,559</u>	<u>242,938</u>

**UPPER ROOM CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

for the Year Ended 31st March 2021

---

**3. CAPITAL ACCOUNT**

	<b>2021</b>	2020
	<b>£</b>	£
Brought forward	308,934	300,184
Add		
Net profit	18,085	8,750
	<u>327,019</u>	<u>308,934</u>

**UNAUDITED FINANCIAL STATEMENTS**

for the Year Ended 31st March 2021

**UPPER ROOM CHRISTIAN FELLOWSHIP**

---

**CLIENT APPROVAL CERTIFICATE**

In accordance with the terms of engagement of Kay Johnson Gee Limited, I approve the financial statements for the year ended 31st March 2021 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1, and for providing Kay Johnson Gee Limited with all information and explanations necessary for their compilation.

  
.....  
L S Hailes

Date: Oct. 13<sup>TH</sup> 2021