

CHURCHES TOGETHER IN ESSEX AND EAST LONDON
TRUSTEE'S ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

REGISTERED CHARITY NUMBER: 1130217

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

<u>Contents</u>	<u>Page</u>
Annual Report	2-5
Statement of Financial Activities	6
Balance Sheet	7-8
Notes to the Financial Statements	9-13

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities 2015 (FRS 102) in preparing the annual report and financial statements of the charity.

All Trustees give their time voluntarily and receive no benefits from the charity apart from reimbursed expenses set out in note 4

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name: Churches Together in Essex and East London

Charity registration number: 1130217

Contact address: The Salvation Army
3rd Floor Innovation House
97 London Road
Bishop's Stortford
CM23 3GW

Trustees:

Rev Dr D Chapman
Rt Rev S Cottrell
Mr N Cowgill
Rt Rev P Hill
Rev N Lear
Rt Rev R Morris
Major N Ord (Chairman)
Rt Rev J Perumbalath
Rev A Prasad
Mr A Smith
Rev P Whittle
Rt Rev A Williams

Bankers: Barclays Bank plc
1 Churchill Place
London
E14 5HP

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

Aims & Objectives

To advance the work of the Christian churches in Essex and East London by the advancement of the Christian religion, relief of financial hardship and sickness, and the advancement of education and such other charitable purposes as are charitable according to the laws of England and Wales.

The charity will seek to further these objectives by:-

1. Facilitating common witness to the Christian religion by the churches;
2. Providing means of consultation between the churches;
3. Working in co-operation with other ecumenical bodies

Achieving delivery of the Trust's aims and public benefit

The church leaders meet regularly, sponsor various activities and foster engagement with key relevant issues

Achievements and Performance

The Bradwell Gathering was a key focus that facilitated common witness by the partner churches. Although the numbers attending was disappointing it was recognised that the event clashed with a number of international sporting events that year. The trustees recognise the need to review the event and, in particular, it's financing. An ecumenical Planning Group has been established to undertake this work.

The recruitment of a County Ecumenical Officer has facilitated relations and communication between partner churches. More regular communication focusing on key issues for denominational leaders and ecumenical representatives provides a positive means of consultation between the churches.

The County Ecumenical Officer highlighted to the trustees the opportunity to redevelop the website and engage with social media as a means of connecting the local Churches Together Groups within the region. This resulted in committing to a redevelopment of the website.

The cooperation between ecumenical bodies that the trustees support has brought about the opportunities to consider the role of Workplace Chaplaincy in Essex & East London and how we can support this work in the future, the promotion of Citizens UK in both the East London Alliance (TELCO) and the Essex Alliances in Colchester, Southend and Chelmsford as well as supporting Essex Integration's relationship with churches seeking to offer housing to refugees. The trustees were also pivotal in jointly highlighting the injustice of activists convicted of a terrorism-related offence around an immigration removal flight at Stansted airport by writing to MPs and prayer vigils.

FINANCIAL REVIEW

The financial statements, including the notes, have been prepared in compliance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015 (FRS 102). The analysis of income and expenditure reflects the classification of activities, together with costs relating to administration. The charity does not sell goods or services, nor are there any other trading activities.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

Statement of Financial Activities

The Statement of Financial Activities is shown on page 6, with more detailed analysis of income and expenditure on pages 9 to 13.

The total operating income for the year was £30,778 (2017: £22,110) the total operating resources expended for the year was £26,465 (2017: £24,359).

Balance Sheet

The above result led to an increase in reserves of £4,313 which has resulted in a combined fund balance of £57,871 at the year end. An analysis of the movements of funds can be found in note 5

Fundraising resources

There are two main sources of income, donations by churches and fundraising.

Reserves policy

The Trust holds funds on different terms. Funds which are restricted may only be used as directed by the funder at the time they were granted to the Trust. At the year end, the charity held no restricted funds.

The Trustees aim to hold a level of unrestricted funds which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if the charity were unable to continue operating, together with an allowance to enable the charity to respond flexibly to issues or appropriate initiatives which might be identified outside of its annual budgeting process.

At the year end, general unrestricted funds amounted to £57,872 which is more than sufficient to cover the committed costs should the charity be wound up.

Risk Management

The Trustees regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

The Trustees consider the key risks facing the charity at this time to be:

- Failure to maintain adequate records
- Financial difficulty if the denominations discontinue their support
- Ineffective website as means of communication with ecumenical enablers in the region

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2018

Future Plans and Hopes

Churches Together in Essex and East London is seeking to maintain a Christian approach to key issues in the life of Essex and East London. To develop relationships between denominational leaders, churches together groups and new Christian networks in the region to both affirm and encourage unity at every level.

The organisation seeks to maintain and develop relationships between the partner churches and appropriate partner organisations, such as Workplace Chaplains in Essex & East London, Citizens UK, Essex Integration and other Bodies working in Association with Churches Together in the region. It will seek to broaden its relationships to be inclusive of churches other than the historical denominations, valuing the opportunities for partnership that all Christians share and the contribution that those who have not traditionally been part of Churches Together make to the proclamation of the Gospel in action and word.

It will support appropriate opportunities to sponsor specifically religious events, such as the Bradwell Pilgrimage and Gathering and ecumenical prayer as one body demonstrating our common witness. We will engage in national and regional consultations expressed through the work of churches and seek to cooperate with in matters that grow and foster unity across our churches.

Structure, Governance and Management

The Charity was registered on the 18th June 2009 after adopting the constitution on the 28th March 2007, amended by a special resolution on the 30th April 2009.

Membership is open, on payment of the agreed subscription, to any church interested in furthering the objects of the Association, having at least one congregation in the Area, and is either:

- a member church Churches Together in England;
- a member church of the Evangelical Alliance or
- a member church of the African Caribbean Evangelical Alliance.

Each member church shall appoint an individual to represent it and to vote on its behalf at meeting of the Association. Each member church or association shall have one vote.

Governance

The charity currently has twelve Trustees. The Board meets at least for three ordinary meetings a year and conducts an Annual General Meeting typically in September or October. Detailed written reports and agendas are prepared by the Chair with the assistance of the County Ecumenical Officer who acts as Executive Secretary. The papers are circulated in advance of these meetings.

Appointment and Induction of Trustees

The Board of Trustees consists of:

- the Church leaders of the churches in membership or persons nominated by them;
- the Chairperson, who will also be chair of the Board of Trustees.

The Contribution of Volunteers

The charity makes use of volunteers to support its activities.

There are no key management groups within the charity and no one Trustee has any more rights than another.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trust law requires the Trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charity and of incoming and application of resources, including the net income and expenditure, of the charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that its financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:-

- There is no relevant information of which the charitable company independent examiner is unaware and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant independent examiner information and the establish that the independent examiner is aware of that information

Signed on behalf of the Trustees by:



Trustee

Date

31. 10. 19

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<i>Incoming Resources</i>						
Donation and legacies	2	30,073			30,073	21,350
Charitable activities	3	500			500	660
Bank interest	3	205			205	100
Total incoming resources		30,778			30,778	22,110
<i>Resources Expended</i>						
Raising funds	4	19,218			19,218	23,031
Charitable activities	5	7,247			7,247	1,329
Total resources expended		26,465			26,465	24,360
Net income/(expenditure) before investment gains (losses)		4,313			4,313	(2,250)
Net gains (losses) on investments		-			-	-
Net income (expenditure)		4,313	-	-	43,13	(2,250)

The notes on pages 9 to 13 form part of the financial statements.

All the activities of the charity are classed as continuing.

The Statement of Financial Activities includes all gains and losses recognised during the year and therefore a statement of total recognized gains and losses has not been prepared.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2018

	Note	2018 £	2017 £
Current Assets			
Prepayment / Debtors	6	446	0
Cash at bank and in hand	7	57,871	73,942
		58,317	73,942
Liabilities			
Creditors (amounts falling due within one year)	8	0	20,338
Accruals		(400)	
Net Current Assets		57,917	53,604
Total Net Assets		57,917	53,604
Represented by:			
Unrestricted - General Fund		57,917	53,604
Designated		-	-
Restricted		-	-
Total Funds		57,917	53,604

The notes on pages 9 to 13 form part of the financial statements.


CHURCHES TOGETHER IN ESSEX AND EAST LONDON

BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2018

The Trustees acknowledge their responsibility for:

1. ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act; and
2. preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the Board of Trustees on 24 October 2019 and signed on their behalf by:



Trustee

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The financial statements are prepared on a going concern basis as the net reserves are positive and there are no outstanding commitments or liabilities which exceed the reserves. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2 ACCOUNTING POLICIES

2.1 INCOME

Income recognition

All income is recognised in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS 102

Tax reclaims on donations and gifts

Gift Aid receivable is included income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs allocation

The charity has incurred expenditure on support costs.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 EXPENDITURE AND LIABILITIES

Liabilities recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resource.

Redundancy costs

The charity has made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

2.3 ASSETS

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Contribution to pension funds

The charity does not participate in either a defined benefit or a defined contribution pension fund.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the test set out in Paragraph 1 Schedule 6 of the Finance Act 2010.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

ANALYSIS OF INCOMING RESOURCES

	Note	Unrestricted	Designated	Restricted	Total 2018	Total 2017
		£	£	£	£	£
2. Donations and legacies						
Membership subscriptions which are in substance donations		30,073	-	-	30,073	21,350
Total donations and legacies		30,073	-	-	30,073	21,350
3. Charitable activities						
Bradwell Pilgrimage		0	-	-	0	660
Advertising campaign		500	-	-	500	-
Bank interest		205	-	-	205	100
Total other income		705	-	-	705	760
Total incoming resources		30,778	-	-	30,778	22,110

ANALYSIS OF EXPENDITURE

4. Expenditure on raising funds						
Bradwell Pilgrimage		8,348	-		8,348	21,038
Barleylands County Show		-	-			0
Support costs	7	10,870	-		10,870	1,993
Total raising funds		19,218	-		19,218	23,031
5. Charitable activities						
Support costs	7	7,247	-	-	7,247	1,329
Total charitable activities		7,247	-	-	7,247	1,329

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

	Unrestricted	Designated	Restricted	Total 2018	Total 2017
	£	£	£	£	£
6 Governance					
Meetings	223	-	-	223	269
Insurance	310	-	-	310	106
Total governance costs	533	-	-	533	375

7 Support costs					
Administration support	0	-	-	0	269
Bookkeeping	400			400	300
Website	699	-	-	699	0
Subs and training	1055	-	-	1055	0
Committee Costs	163	-	-	163	0
Sundry(Computer Purchased)	659	-	-	659	0
Farewell gifts	0			0	100
Ecumenical officer stipend	13,020		-	13,020	1,857
Ecumenical officer expenses	1,588			1,588	421
Total support costs	17,584	-	-	17,584	2,947

	Fund raising	Charitable activities	Total	Allocation basis
Allocation of costs				
Governance	320	213	533	60:40
Support costs	10,550	7,034	17,584	60:40
Total allocated costs	10,870	7,247	18,117	

TRUSTEES' EXPENSES

No expenses were paid to trustees during the year.

3. EMPLOYMENT EMOLUMENTS

The Ecumenical Officer is a half time post. For administrative and tax purposes, Jacqui King was employed by the United Reformed Church and seconded to the charity since January 2018.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

5. SUMMARY OF FUND MOVEMENTS

	Balance brought forward £	Incoming resources £	Outgoing Resources £	Transfers £	Balance carried forward £
<i>Unrestricted</i>					
General Fund	73,942	30,778	26,465	(20,338)	57,917
	<u>73,942</u>	<u>30,778</u>	<u>26,465</u>	<u>(20,338)</u>	<u>57,917</u>

6. DEBTORS

	2018 £	2017 £
Prepayments		
Debtors	446	0
	<u>446</u>	<u>106</u>

7. CASH AT BANK AND IN HAND

	2018 £	2017 £
Barclays Bank	57,871	73,942

8. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	2018 £	2017 £
Short term loan	0	20,000
Accrued expenses	400	338
	<u>400</u>	<u>20,338</u>

9. FINANCIAL COMMITMENTS

No material financial commitments have been made in respect of future financial periods.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON
TRUSTEE'S ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

REGISTERED CHARITY NUMBER: 1130217

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

<u>Contents</u>	<u>Page</u>
Annual Report	2-5
Statement of Financial Activities	6
Balance Sheet	7-8
Notes to the Financial Statements	9-13

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities 2015 (FRS 102) in preparing the annual report and financial statements of the charity.

All Trustees give their time voluntarily and receive no benefits from the charity apart from reimbursed expenses set out in note 4

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name: Churches Together in Essex and East London

Charity registration number: 1130217

Contact address: The Salvation Army
3rd Floor Innovation House
97 London Road
Bishop's Stortford
CM23 3GW

Trustees:

Rev Dr D Chapman
Rt Rev S Cottrell
Mr N Cowgill
Rt Rev P Hill
Rev N Lear
Rt Rev R Morris
Major N Ord (Chairman)
Rt Rev J Perumbalath
Rev A Prasad
Mr A Smith
Rev P Whittle
Rt Rev A Williams

Bankers: Barclays Bank plc
1 Churchill Place
London
E14 5HP

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

Aims & Objectives

To advance the work of the Christian churches in Essex and East London by the advancement of the Christian religion, relief of financial hardship and sickness, and the advancement of education and such other charitable purposes as are charitable according to the laws of England and Wales.

The charity will seek to further these objectives by:-

1. Facilitating common witness to the Christian religion by the churches;
2. Providing means of consultation between the churches;
3. Working in co-operation with other ecumenical bodies

Achieving delivery of the Trust's aims and public benefit

The church leaders meet regularly, sponsor various activities and foster engagement with key relevant issues

Achievements and Performance

The Bradwell Gathering was a key focus that facilitated common witness by the partner churches. Although the numbers attending was disappointing it was recognised that the event clashed with a number of international sporting events that year. The trustees recognise the need to review the event and, in particular, it's financing. An ecumenical Planning Group has been established to undertake this work.

The recruitment of a County Ecumenical Officer has facilitated relations and communication between partner churches. More regular communication focusing on key issues for denominational leaders and ecumenical representatives provides a positive means of consultation between the churches.

The County Ecumenical Officer highlighted to the trustees the opportunity to redevelop the website and engage with social media as a means of connecting the local Churches Together Groups within the region. This resulted in committing to a redevelopment of the website.

The cooperation between ecumenical bodies that the trustees support has brought about the opportunities to consider the role of Workplace Chaplaincy in Essex & East London and how we can support this work in the future, the promotion of Citizens UK in both the East London Alliance (TELCO) and the Essex Alliances in Colchester, Southend and Chelmsford as well as supporting Essex Integration's relationship with churches seeking to offer housing to refugees. The trustees were also pivotal in jointly highlighting the injustice of activists convicted of a terrorism-related offence around an immigration removal flight at Stansted airport by writing to MPs and prayer vigils.

FINANCIAL REVIEW

The financial statements, including the notes, have been prepared in compliance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015 (FRS 102). The analysis of income and expenditure reflects the classification of activities, together with costs relating to administration. The charity does not sell goods or services, nor are there any other trading activities.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2018

Statement of Financial Activities

The Statement of Financial Activities is shown on page 6, with more detailed analysis of income and expenditure on pages 9 to 13.

The total operating income for the year was £30,778 (2017: £22,110) the total operating resources expended for the year was £26,465 (2017: £24,359).

Balance Sheet

The above result led to an increase in reserves of £4,313 which has resulted in a combined fund balance of £57,871 at the year end. An analysis of the movements of funds can be found in note 5

Fundraising resources

There are two main sources of income, donations by churches and fundraising.

Reserves policy

The Trust holds funds on different terms. Funds which are restricted may only be used as directed by the funder at the time they were granted to the Trust. At the year end, the charity held no restricted funds.

The Trustees aim to hold a level of unrestricted funds which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if the charity were unable to continue operating, together with an allowance to enable the charity to respond flexibly to issues or appropriate initiatives which might be identified outside of its annual budgeting process.

At the year end, general unrestricted funds amounted to £57,872 which is more than sufficient to cover the committed costs should the charity be wound up.

Risk Management

The Trustees regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

The Trustees consider the key risks facing the charity at this time to be:

- Failure to maintain adequate records
- Financial difficulty if the denominations discontinue their support
- Ineffective website as means of communication with ecumenical enablers in the region

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2018

Future Plans and Hopes

Churches Together in Essex and East London is seeking to maintain a Christian approach to key issues in the life of Essex and East London. To develop relationships between denominational leaders, churches together groups and new Christian networks in the region to both affirm and encourage unity at every level.

The organisation seeks to maintain and develop relationships between the partner churches and appropriate partner organisations, such as Workplace Chaplains in Essex & East London, Citizens UK, Essex Integration and other Bodies working in Association with Churches Together in the region. It will seek to broaden its relationships to be inclusive of churches other than the historical denominations, valuing the opportunities for partnership that all Christians share and the contribution that those who have not traditionally been part of Churches Together make to the proclamation of the Gospel in action and word.

It will support appropriate opportunities to sponsor specifically religious events, such as the Bradwell Pilgrimage and Gathering and ecumenical prayer as one body demonstrating our common witness. We will engage in national and regional consultations expressed through the work of churches and seek to cooperate with in matters that grow and foster unity across our churches.

Structure, Governance and Management

The Charity was registered on the 18th June 2009 after adopting the constitution on the 28th March 2007, amended by a special resolution on the 30th April 2009.

Membership is open, on payment of the agreed subscription, to any church interested in furthering the objects of the Association, having at least one congregation in the Area, and is either:

- a member church Churches Together in England;
- a member church of the Evangelical Alliance or
- a member church of the African Caribbean Evangelical Alliance.

Each member church shall appoint an individual to represent it and to vote on its behalf at meeting of the Association. Each member church or association shall have one vote.

Governance

The charity currently has twelve Trustees. The Board meets at least for three ordinary meetings a year and conducts an Annual General Meeting typically in September or October. Detailed written reports and agendas are prepared by the Chair with the assistance of the County Ecumenical Officer who acts as Executive Secretary. The papers are circulated in advance of these meetings.

Appointment and Induction of Trustees

The Board of Trustees consists of:

- the Church leaders of the churches in membership or persons nominated by them;
- the Chairperson, who will also be chair of the Board of Trustees.

The Contribution of Volunteers

The charity makes use of volunteers to support its activities.

There are no key management groups within the charity and no one Trustee has any more rights than another.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trust law requires the Trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charity and of incoming and application of resources, including the net income and expenditure, of the charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that its financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:-

- There is no relevant information of which the charitable company independent examiner is unaware and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant independent examiner information and the establish that the independent examiner is aware of that information

Signed on behalf of the Trustees by:



Trustee

Date

31. 10. 19

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<i>Incoming Resources</i>						
Donation and legacies	2	30,073			30,073	21,350
Charitable activities	3	500			500	660
Bank interest	3	205			205	100
Total incoming resources		30,778			30,778	22,110
<i>Resources Expended</i>						
Raising funds	4	19,218			19,218	23,031
Charitable activities	5	7,247			7,247	1,329
Total resources expended		26,465			26,465	24,360
Net income/(expenditure) before investment gains (losses)		4,313			4,313	(2,250)
Net gains (losses) on investments		-			-	-
Net income (expenditure)		4,313	-	-	43,13	(2,250)

The notes on pages 9 to 13 form part of the financial statements.

All the activities of the charity are classed as continuing.

The Statement of Financial Activities includes all gains and losses recognised during the year and therefore a statement of total recognized gains and losses has not been prepared.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2018

	Note	2018 £	2017 £
Current Assets			
Prepayment / Debtors	6	446	0
Cash at bank and in hand	7	57,871	73,942
		58,317	73,942
Liabilities			
Creditors (amounts falling due within one year)	8	0	20,338
Accruals		(400)	
Net Current Assets		57,917	53,604
Total Net Assets		57,917	53,604
Represented by:			
Unrestricted - General Fund		57,917	53,604
Designated		-	-
Restricted		-	-
Total Funds		57,917	53,604

The notes on pages 9 to 13 form part of the financial statements.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2018

The Trustees acknowledge their responsibility for:

1. ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act; and
2. preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the Board of Trustees on 24 October 2019 and signed on their behalf by:



Trustee

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. BASIS OF PREPARATION

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16th July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The financial statements are prepared on a going concern basis as the net reserves are positive and there are no outstanding commitments or liabilities which exceed the reserves. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2 ACCOUNTING POLICIES

2.1 INCOME

Income recognition

All income is recognised in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS 102

Tax reclaims on donations and gifts

Gift Aid receivable is included income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs allocation

The charity has incurred expenditure on support costs.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 EXPENDITURE AND LIABILITIES

Liabilities recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resource.

Redundancy costs

The charity has made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

2.3 ASSETS

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Contribution to pension funds

The charity does not participate in either a defined benefit or a defined contribution pension fund.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the test set out in Paragraph 1 Schedule 6 of the Finance Act 2010.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

ANALYSIS OF INCOMING RESOURCES

	Note	Unrestricted	Designated	Restricted	Total 2018	Total 2017
		£	£	£	£	£
2. Donations and legacies						
Membership subscriptions which are in substance donations		30,073	-	-	30,073	21,350
Total donations and legacies		30,073	-	-	30,073	21,350
3. Charitable activities						
Bradwell Pilgrimage		0	-	-	0	660
Advertising campaign		500	-	-	500	-
Bank interest		205	-	-	205	100
Total other income		705	-	-	705	760
Total incoming resources		30,778	-	-	30,778	22,110

ANALYSIS OF EXPENDITURE

4. Expenditure on raising funds						
Bradwell Pilgrimage		8,348	-		8,348	21,038
Barleylands County Show		-	-			0
Support costs	7	10,870	-		10,870	1,993
Total raising funds		19,218	-		19,218	23,031
5. Charitable activities						
Support costs	7	7,247	-	-	7,247	1,329
Total charitable activities		7,247	-	-	7,247	1,329

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

	Unrestricted	Designated	Restricted	Total 2018	Total 2017
	£	£	£	£	£
6 Governance					
Meetings	223	-	-	223	269
Insurance	310	-	-	310	106
Total governance costs	533	-	-	533	375

7 Support costs					
Administration support	0	-	-	0	269
Bookkeeping	400			400	300
Website	699	-	-	699	0
Subs and training	1055	-	-	1055	0
Committee Costs	163	-	-	163	0
Sundry(Computer Purchased)	659	-	-	659	0
Farewell gifts	0			0	100
Ecumenical officer stipend	13,020		-	13,020	1,857
Ecumenical officer expenses	1,588			1,588	421
Total support costs	17,584	-	-	17,584	2,947

	Fund raising	Charitable activities	Total	Allocation basis
Allocation of costs				
Governance	320	213	533	60:40
Support costs	10,550	7,034	17,584	60:40
Total allocated costs	10,870	7,247	18,117	

TRUSTEES' EXPENSES

No expenses were paid to trustees during the year.

3. EMPLOYMENT EMOLUMENTS

The Ecumenical Officer is a half time post. For administrative and tax purposes, Jacqui King was employed by the United Reformed Church and seconded to the charity since January 2018.

CHURCHES TOGETHER IN ESSEX AND EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

5. SUMMARY OF FUND MOVEMENTS

	Balance brought forward £	Incoming resources £	Outgoing Resources £	Transfers £	Balance carried forward £
<i>Unrestricted</i>					
General Fund	73,942	30,778	26,465	(20,338)	57,917
	<u>73,942</u>	<u>30,778</u>	<u>26,465</u>	<u>(20,338)</u>	<u>57,917</u>

6. DEBTORS

	2018 £	2017 £
Prepayments		
Debtors	446	0
	<u>446</u>	<u>106</u>

7. CASH AT BANK AND IN HAND

	2018 £	2017 £
Barclays Bank	57,871	73,942

8. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	2018 £	2017 £
Short term loan	0	20,000
Accrued expenses	400	338
	<u>400</u>	<u>20,338</u>

9. FINANCIAL COMMITMENTS

No material financial commitments have been made in respect of future financial periods.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Churches together in Essex and East London

On accounts for the year
ended

December 2018

Charity no
(if any)

1130217

Set out on pages

1-13 *(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2018 *DD/MM/YYYY*.

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 £25,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (ACCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signed:

Date:

31/10/2019

Name:

Rita Nzekwe

Relevant professional
qualification(s) or body
(if any):

Association of Chartered Certified Accountants (ACCA)

Address:

12 Salcott Creek Court, Braintree, Essex, CM7 3XE