

Reference and administration details

Independent Examiner

Name & Address

R G GILLIES

Nelson Gilmour Smith

Mercantile Chambers 53 Bothwell Street Glasgow G2 6TB

Structure, Governance and Management

Type of governing document

The Trust is administered in accordance with the terms of the Trust Deed.

Trustee recruitment and appointment

Recruitment, appointment and removal of trustees is in accordance with the Trust Deed.

Objectives and activities

Charitable purposes

To offer release and healing through the Christian gospel.

Summary of the main activities in relation to these objects

Holding retreat courses for prayer ministry.
Encouragement to branches of the charity throughout the UK to meet the needs of the communities around them.

Achievements and performance

Summary of the main achievements of the charity during the financial period

Improvements have been made in reaching financial targets this year through cutting costs and again through an increase in gifts. Despite the lockdown in 2021, which has restricted the work of the charity, it has been able to set aside reserves to ensure its continuance. We have found a sharp increase in people needing support and encouragement due to lockdown and the stresses caused by Covid 19. This has resulted in an increasing demand on the work of the charity and a greater impact on the community around the charity's shop.

Financial review

Brief statement of the charity's finances. | The charity's finances have remained stabled.

Reserves Policy

Brief statement of the charity's policy on reserves | It is the trustee's policy to hold in reserve, where possible, monies to cover the PAYE and National Insurance costs for the year ahead and also three months wages for staff.

Details of any deficit

Other optional information

The charity continues to run a charity/coffee shop where refreshments, (baking, coffees and teas) are provided free. There is also no charge for other donated items in the shop, (books, DVD's etc.). The shop offers a listening ear and prayer service, particularly for those who are struggling with issues in their lives. Although this shop does provide some extra income for the charity, the aim of the shop is to help the local community in whatever ways we can.

Covid 19. The effect that the lockdown/virus in 2021 has had on our charity has been minimal. It is likely to have a minimal effect overall in 2022. Although the charity have had no income from retreats in 2021, neither have we had any expenditure to run these break-even retreat events. What loss of income we have experienced during 2021 has been more than met by extra giving by those who support this work and we expect to end 2022 in a positive financial position.

We have not applied or needed to apply for any government support packages. We will still have reserves in place for 2022 and are confident that the charity is an ongoing viable concern.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which shows a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to: select suitable accounting policies and then apply consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity will continue in operational existence.

The trustees are responsible for keeping accounting records which 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 Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts Regulations 2006 (as amended). 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.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Andrew Walker

Full name(s)

ANDREW WALKER

Position (e.g.
Chair)

Trustee

Date

4 August 2022

Wholeness Through Christ
OSCR SC037891 / CC 327055
Independent Examiners' Report to the Trustees

I report on the accounts of the Charity for the year ended 31 December 2021 which are set out on pages 6 to 12

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Investment (Scotland) Act 2005 and the Charities Accounts (Scotland Regulations 2006 (as amended)).

The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006 (as amended). An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination no significant matter has come to my attention

1. which gives me reasonable cause to believe that in any way material respect the requirements:
 To keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the Accounts Regulation 2006 (as amended); and
 To prepare accounts which accord with the accounting records and comply with the Regulation 8 of the Accounts Regulations 2006 (as amended) have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

Robert Gibb Gillies

R. Gibb Gillies CA
 Independent Examiner
 Nelson Gilmour Smith
 53 Bothwell Street, Glasgow G2 6TB

9 August 2022

WHOLENESS THROUGH CHRIST

Statement of Financial Activities For the year ended 31 December 2021

	Note	Unrestricted Funds		2021	2020
		General	Designated	Total Funds	Total Funds
		£	£	£	£
Income and Expenditure					
Income and endowments from:					
Fees		-	-	-	8,567
Gifts and Gift Aid		56,622	360	56,982	83,806
Interest		-	1,093	1,093	1,977
Branches		70	-	70	158
Charitable Activities		2,250	-	2,250	1,698
Total incoming resources		58,942	1,453	60,395	96,206
Expenditure on:					
Charitable activities					
Costs of Generating Funds		2,046	-	2,046	1,965
Direct charitable activity		59,541	-	59,541	70,276
Support costs	5	920	-	920	600
Total resources expended		62,507	-	62,507	72,841
Net incoming/(outgoing) resources for year					
		- 3,565	1,453	(2,112)	23,365
Net transfers between funds					
		-	-	-	-
Net movement in funds		(3,565)	1,453	(2,112)	23,365
Fund balances brought forward at beginning of year					
		23,659	405,956	429,615	406,250
Fund balances carried forward at end of year					
		20,094	407,409	427,503	429,615

WHOLENESS THROUGH CHRIST

Balance Sheet
As at 31 December 2021

	<u>Note</u>	20210	2020
		£	£
Fixed assets	6	70,629	70,629
Current assets			
Debtors	7	-	-
Cash at bank and in hand		<u>359,783</u>	<u>361,620</u>
		359,783	361,620
Creditors due < 1Year			
Creditors	8	<u>2,909</u>	<u>2,634</u>
Net current assets		356,874	358,986
Net assets		<u><u>427,503</u></u>	<u><u>429,615</u></u>
FINANCED BY:-			
Unrestricted Fund			
Other Funds			
- Designated	9	407,409	405,956
General Fund		<u>20,094</u>	<u>23,659</u>
		<u><u>427,503</u></u>	<u><u>429,615</u></u>

Approved by the Trustees on 4 August 2022 and signed on their behalf by

Andrew Walker

ANDREW WALKER
Trustee

WHOLENESS THROUGH CHRIST

Notes to the Accounts

Year ended 31 December 2021

1. General Information

The charity is an unincorporated organisation for public benefit registered as a charity in Scotland. The address of charity is 51 Maddiston Road, Brightons, Falkirk FK2 0JR

2 Statement of Compliance

The financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3 Accounting Policies

(a) Going concern

There are no material uncertainties about the charity's ability to continue.

(b) Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.
- No cash flow statement has been presented for the charity

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can readily be measured.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all investment management costs.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to governance of the charity apportioned to charitable activities. Governance costs comprise the independent examination, legal advice for Trustees, costs associated with constitutional and statutory requirements and strategic management throughout the year.

WHOLENESS THROUGH CHRIST

Notes to the Accounts (Continued)
Year ended 31 December 2021

3 Accounting Policies (continued)

(f) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Fixed Assets

Properties are included in the accounts at valuation, No depreciation is charged.

Equipment and furniture have been written off to the income and expenditure account in the year of acquisition.

4. Staff costs

	2021	2020
	£	£
Salaries and wages	39,918	40,411
Social Security costs		
Pension	864	-
	<u>864</u>	<u>-</u>

The average number of employees during the year was 1 (2020: 1).

No employee received remuneration of more than £60,000.

Trustees do not receive remuneration for services rendered as Trustees.

During the year a fee of £12,520 (2020:£14,360) was paid to Maureen Buchanan, a trustee, for Leadership services provided.

	2021	2020
	£	£
5. Support costs		
Independent examination fee	920	600
Accountancy fee		
	<u>920</u>	<u>600</u>

6. Fixed Assets

	Property £
Cost	
As at 1 January 2021	70,629
Additions	-
As at 31December 2021	<u>70,629</u>
Depreciation	
As at 1 January 2021	-
Charge for year	-
As at 31December 2021	<u>-</u>
Net book value at 31 Decenmber 2021	<u>70,629</u>
Net book value at 31 December 2020	<u>70,629</u>

WHOLENESS THROUGH CHRIST

Notes to the Accounts (Continued)
Year ended 31 December 2021

7.	Debtors					2021 £	2020 £
	Amounts due within one year:						
	Other Debtors					-	-
	Prepayments					-	-
						<u>-</u>	<u>-</u>
						<u>-</u>	<u>-</u>
8.	Creditors						
	Amounts due within one year:						
	Accruals					800	600
	Other tax and social security					2,109	2,034
						<u>2,909</u>	<u>2,634</u>
9.	Unrestricted funds						
	2021	Balance at 31 Dec 2020	Income	Expenditure	Transfers		Balance at 31 Dec 2021
	Designated Funds	£	£	£	£		£
	Property Fund	70,629	-	-	-		70,629
	New Centre Fund	330,902	1,453	-	-		332,355
	Airfare Fund	4,425	-	-	-		4,425
		<u>405,956</u>	<u>1,453</u>	<u>0</u>	<u>-</u>		<u>407,409</u>
	General Fund	<u>23,659</u>	<u>58,942</u>	<u>(62,507)</u>	<u>-</u>		<u>20,094</u>
		<u>429,615</u>	<u>60,395</u>	<u>(62,507)</u>	<u>-</u>		<u>427,503</u>
9.	Unrestricted funds (continued)						
	2020	Balance at 31 Dec 2019	Income	Expenditure	Transfers		Balance at 31 Dec 2020
	Designated Funds	£	£	£	£		£
	Property Fund	70,629	-	-	-		70,629
	New Centre Fund	328,535	2,367	-	-		330,902
	Airfare Fund	4,425	-	-	-		4,425
		<u>403,589</u>	<u>2,367</u>	<u>0</u>	<u>-</u>		<u>405,956</u>
	General Fund	<u>2,661</u>	<u>93,839</u>	<u>(72,841)</u>	<u>-</u>		<u>23,659</u>
		<u>406,250</u>	<u>96,206</u>	<u>(72,841)</u>	<u>-</u>		<u>429,615</u>

The **Property Fund** was set up to allocate within reserves an amount equal to the net book value of charity's property as in the opinion of the trustees these are non distributable.

The **New Centre Fund** was established to set aside funds for a new centre.

The **Airfare Fund** was established to set aside funds for airfares from the UK to WTC in Windsor, Canada to help run retreats there.

WHOLENESS THROUGH CHRIST

Notes to the Accounts (Continued)
Year ended 31 December 202110. Analysis of Net Assets Between Funds
2021

	Fixed Assets £	Net Current Assets £	Current Liabilities £	Total 2020 £
Unrestricted- General	-	23,003	(2,909)	20,094
- Other Funds	70,629	336,780	-	407,409
Restricted	-	-	-	-
	<u>70,629</u>	<u>359,783</u>	<u>(2,909)</u>	<u>427,503</u>

2020

	Fixed Assets £	Net Current Assets £	Current Liabilities £	Total 2020 £
Unrestricted- General	-	26,293	(2,634)	23,659
- Other Funds	70,629	335,327	-	405,956
Restricted	-	-	-	-
	<u>70,629</u>	<u>361,620</u>	<u>(2,634)</u>	<u>429,615</u>

11. Related Parties

Trustees do not receive remuneration for services rendered as Trustees.

During the year a fee of £12,520 (2020:£14,360) was paid to Maureen Buchanan, a trustee, for Leadership services provided.

WHOLENESS THROUGH CHRIST

Notes to the Accounts (Continued)

Year ended 31 December 2021

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