

WHOLENESS THROUGH CHRIST

ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2023

**Scottish Charity No. SC 037891
and
England & Wales Charity No. 327055**

Reference and administration details

Independent Examiner

Name & Address	
Louise McAulay	
Nelson Gilmour Smith	
Mercantile Chambers 53 Bothwell Street Glasgow G2 6TB	

Structure, Governance and Management

<p>The Trust is administered in accordance with the terms of the Trust Deed.</p>	<p>Recruitment, appointment and removal of trustees is in accordance with the Trust Deed.</p>
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Type of governing document

Trustee recruitment and appointment

Objectives and activities

<p>To offer freedom and wholeness through the Christian Gospel of Jesus Christ.</p>	<p>Holding retreats for training. Encouragement to branches of the charity throughout the UK to meet the needs of the communities around them.</p>
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Charitable purposes

Summary of the main activities in relation to these objects

Achievements and performance

<p>Improvements have been made in reaching financial targets this year through cutting costs. Despite this there was a shortfall, although this has been more than made up for by gifts that came in during January 2024. So the future of the charity looks stable. There has been an increasing demand on the work of the charity and a greater impact on the community, through the work of the charity's shop.</p>
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Summary of the main achievements of the charity during the financial period

Financial review

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

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.

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. Although the Charity has had no income from retreats in 2023, neither have we had any expenditure to run these break-even retreat events. Gifts that have come in at the beginning of 2024 combined with the reserves the charity holds, enables us to be 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 them 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 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)



Full name(s) - Ivy Boyd Blair

Position (e.g. Trustee Chair)

Date

18/4/2024

**Whoiness 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 2023 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.

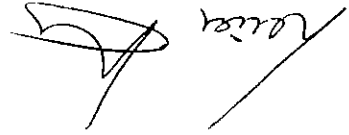
Basis of Independent Examiner's statement

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.



L. McAulay CA
Independent Examiner
Nelson Gilmour Smith
53 Bothwell Street, Glasgow G2 6TB

18/4/2024

WHOLENESS THROUGH CHRIST

Statement of Financial Activities
For the year ended 31 December 2023

	Note			Income and Expenditure	
	Unrestricted Funds	General Designated Funds	Total Funds	2023	2022
	£	£	£	£	£
Income and endowments from:					
Fees	-	-	-	-	-
Gifts and Gift Aid	41,750	360	42,110	73,381	-
Interest	-	3,298	3,298	1,383	-
Branches	-	-	-	-	-
Charitable Activities	2,650	-	2,650	2,432	-
Total incoming resources	44,400	3,658	48,058	77,196	2,432
Expenditure on:					
Charitable activities					
Costs of Generating Funds	5,708	-	5,708	1,064	-
Direct charitable activity	68,471	-	68,471	70,512	-
Support costs	1,000	-	1,000	800	-
Total resources expended	75,179	-	75,179	72,376	-
Net incoming/(outgoing) resources for year	(30,779)	3,658	(27,121)	4,820	4,820
Net transfers between funds	-	-	-	-	-
Net movement in funds	(30,779)	3,658	(27,121)	4,820	4,820
Fund balances brought forward at beginning of year	23,171	409,152	432,323	427,503	427,503
Fund balances carried forward at end of year	(7,608)	412,810	405,202	432,323	432,323

WHOLENESS THROUGH CHRIST

Balance Sheet
As at 31 December 2023

	2023	Note	2022
	£	£	£
Fixed assets	70,629	6	70,629
Current assets			
Debtors	-	7	-
Cash at bank and in hand	339,942		364,580
	<u>339,942</u>		<u>364,580</u>
Creditors due < 1 Year	5,369	8	2,886
Net current assets	334,573		361,694
Net assets	405,202		432,323
FINANCED BY:-			
Unrestricted Fund			
Other Funds			
- Designated	412,810	9	409,152
General Fund	<u>(7,608)</u>		<u>23,171</u>
	405,202		432,323

2024 and signed on their behalf by

Approved by the Trustees on 1st April

Ivy Blair

Ivy Blair
Trustee

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 2023

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

Salaries and wages
 Social Security costs
 Pension

2023	2022
£ 40,802	£ 42,787
2,327	814
43,129	43,601

The average number of employees during the year was 1 (2022: 1).

No employee received remuneration of more than £60,000.
 Trustees do not receive remuneration for services rendered as Trustees.

5.

Support costs

Independent examination fee
 Accountancy fee

2023	2022
£ 1,000	£ 800
-	-
1,000	800

6.

Fixed Assets

Cost

As at 1 January 2023

Additions

As at 31 December 2023

Depreciation

As at 1 January 2023

Charge for year

As at 31 December 2023

Net book value at 31 December 2023

Net book value at 31 December 2022

Property	£
As at 1 January 2023	70,629
Additions	-
As at 31 December 2023	70,629
Depreciation	-
As at 1 January 2023	-
Charge for year	-
As at 31 December 2023	-
Net book value at 31 December 2023	70,629
Net book value at 31 December 2022	70,629

WHOLENESS THROUGH CHRIST

Notes to the Accounts (Continued)
Year ended 31 December 2023

7.	Debtors		
	Amounts due within one year:		
	Other Debtors	-	-
	Prepayments	-	-
		£	£
		2023	2022
		3,154	800
	Accruals	2,215	2,086
	Other tax and social security	5,369	2,886
		£	£
		2023	2022
		2,215	2,086
		5,369	2,886

9.	Unrestricted funds		
	2023		
	Balance at 31 Dec 2022	£	£
	Property Fund	70,629	70,629
	New Centre Fund	334,098	337,756
	Airfare Fund	4,425	4,425
		409,152	412,810
	General Fund	23,171	(7,608)
		48,058	405,202
		£	£
		2022	2023
		70,629	70,629
		334,098	337,756
		4,425	4,425
		409,152	412,810
		23,171	(7,608)
		48,058	405,202

9.	Unrestricted funds (continued)		
	2022		
	Balance at 31 Dec 2021	£	£
	Property Fund	70,629	70,629
	New Centre Fund	332,355	334,098
	Airfare Fund	4,425	4,425
		407,409	409,152
	General Fund	20,094	23,171
		77,196	432,323
		£	£
		2021	2022
		70,629	70,629
		332,355	334,098
		4,425	4,425
		407,409	409,152
		20,094	23,171
		77,196	432,323

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.

Notes to the Accounts (Continued)
Year ended 31 December 2023

10. Analysis of Net Assets Between Funds 2023

	Fixed Assets	Current Assets	Net	Fixed Assets	Current Liabilities	Total
2023	£	£	£	£	£	£
Unrestricted-General	-	(2,239)	(2,239)	-	(5,369)	(7,608)
- Other Funds	70,629	342,181	412,810	70,629	-	412,810
Restricted	-	-	-	-	-	-
2022	£	£	£	£	£	£
Unrestricted-General	-	26,057	26,057	-	(2,886)	23,171
- Other Funds	70,629	338,523	409,152	70,629	-	409,152
Restricted	-	-	-	-	-	-
2022	£	£	£	£	£	£
Unrestricted-General	-	364,580	364,580	-	(2,886)	432,323
- Other Funds	70,629	338,523	409,152	70,629	-	409,152
Restricted	-	-	-	-	-	-
2022	£	£	£	£	£	£
Unrestricted-General	-	364,580	364,580	-	(2,886)	432,323
- Other Funds	70,629	338,523	409,152	70,629	-	409,152
Restricted	-	-	-	-	-	-

11. Related Parties
Trustees do not receive remuneration for services rendered as Trustees.