

**Independent Examiner's Report to the Trustees of  
West Swindon and Lydiard Tregoze Church  
Partnership**

**Independent examiner's report to the trustees of West Swindon and Lydiard Tregoze Church Partnership**

I report to the charity trustees on my examination of the accounts of West Swindon and Lydiard Tregoze Church Partnership (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement - matters of concern identified**

I have completed my examination.

I have identified matters of concern in my report. I draw attention to note 1 in the financial statements, which indicates that as of 31 Aug 2024 the Local Ecumenical Partnership will be dissolved and then the trustees will work to close the charity. As stated in note 1, these events or conditions, indicate that the charity is not a going concern.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



James Gare DChA FCA

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Date: 26 April 2024

**West Swindon and Lydiard Tregoze Church  
Partnership**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	107,617	29,816	137,433	218,693
<b>Charitable activities</b>					
Church activities	5	36,223	-	36,223	47,307
Other trading activities	3	1,987	-	1,987	2,607
Investment income	4	<u>2,281</u>	<u>64</u>	<u>2,345</u>	<u>512</u>
<b>Total</b>		<u>148,108</u>	<u>29,880</u>	<u>177,988</u>	<u>269,119</u>
 <b>EXPENDITURE ON</b>					
Raising funds	6	465	-	465	225
<b>Charitable activities</b>					
Church activities	7	<u>193,388</u>	<u>58,363</u>	<u>251,751</u>	<u>244,251</u>
<b>Total</b>		<u>193,853</u>	<u>58,363</u>	<u>252,216</u>	<u>244,476</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (45,745)	 (28,483)	 (74,228)	 24,643
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>109,553</u>	<u>123,165</u>	<u>232,718</u>	<u>208,075</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>63,808</u></u>	 <u><u>94,682</u></u>	 <u><u>158,490</u></u>	 <u><u>232,718</u></u>

The notes form part of these financial statements

**West Swindon and Lydiard Tregoze Church  
Partnership**

**Balance Sheet**  
**31 December 2023**

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	12	14,331	11,220
Cash at bank		<u>179,459</u>	<u>229,851</u>
		193,790	241,071
<b>CREDITORS</b>			
Amounts falling due within one year	13	(35,300)	(8,353)
		<u>158,490</u>	<u>232,718</u>
<b>NET CURRENT ASSETS</b>			
		<u>158,490</u>	<u>232,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>158,490</u>	<u>232,718</u>
<b>NET ASSETS</b>		<u>158,490</u>	<u>232,718</u>
<b>FUNDS</b>	15		
Unrestricted funds		63,808	109,553
Restricted funds		<u>94,682</u>	<u>123,165</u>
<b>TOTAL FUNDS</b>		<u>158,490</u>	<u>232,718</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2024 and were signed on its behalf by:



.....  
C Scarisbrick - Trustee

**West Swindon and Lydiard Tregoze Church**  
**Partnership**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Legal Status - The charity is an unincorporated charitable trust constituted by trust deed.

**Going concern**

As of 31 Aug 2024 the Local Ecumenical Partnership will be dissolved. Each individual church community is defining their own future as single denomination churches. The intention is to ensure all activities, assets and liabilities are allocated appropriately between the successor organisations, before that date. The trustees will then take steps to close the charity. The charity is not a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the Church / group is legally entitled to the amounts due.

Dividends are accounted for when receivable, interest is accrued. All incoming resources are accounted for gross.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Church / group. The diocesan or other denominational share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds.

The Diocese own the freehold for the church buildings, therefore capital work to the church buildings are written off as expenditure.

**Current assets**

Amounts owing to the Church at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the Bank.

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**West Swindon and Lydiard Tregoze Church  
Partnership**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES - continued**

**Current liabilities**

Creditors are recognised where the church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial Risk Management**

The charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk management section of the trustees annual report for information on how risks are managed. The charity does not have any non basic financial instruments.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Planned giving - gift aid	65,633	64,409
Planned giving - tax recoverable	16,330	17,060
Planned giving - other	1,714	3,235
Collections - open plate	9,248	5,275
Grants	-	7,251
Sundry donations	18,194	92,947
Donations and appeals	20,504	24,172
Tax reclaim on other donations	5,810	4,344
	<u>137,433</u>	<u>218,693</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Listed place of worship	<u>-</u>	<u>7,251</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fetes, bazaars, other fund-raising events	<u>1,987</u>	<u>2,607</u>

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**West Swindon and Lydiard Tregoze Church  
Partnership**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

<b>4. INVESTMENT INCOME</b>		2023	2022
		£	£
Deposit account interest		<u>2,345</u>	<u>512</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		2023	2022
	Activity	£	£
Church hall letting etc - church groups	Church activities	4,529	4,951
Church hall letting etc - other	Church activities	17,811	34,945
Ministry Fees	Church activities	<u>13,883</u>	<u>7,411</u>
		<u>36,223</u>	<u>47,307</u>
<b>6. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		2023	2022
		£	£
Costs of fetes, bazaars, other fund-raising events		<u>465</u>	<u>225</u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Church activities	<u>248,891</u>	<u>2,860</u>	<u>251,751</u>
<b>8. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		2023	2022
		£	£
Missionary and charitable giving		14,221	11,299
Ministry - partnership share		86,005	62,456
Church running and maintenance costs		65,035	57,185
Ministry - other clergy costs		7,576	3,202
Major building work		75,840	107,952
Bank charges		<u>214</u>	<u>237</u>
		<u>248,891</u>	<u>242,331</u>
<b>9. SUPPORT COSTS</b>			
			Governance costs
			£
Church activities			<u>2,860</u>

continued...

**West Swindon and Lydiard Tregoze Church  
Partnership**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	2023 Church activities £	2022 Total activities £
Accountancy and independent examination	<u>2,860</u>	<u>1,920</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

Expenses totalling £4,149 (2022: £4,633) were paid to 2 (2022: 4) trustees. All these payments are either expenses or part of fees for performing church services.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	96,015	122,678	218,693
<b>Charitable activities</b>			
Church activities	47,307	-	47,307
Other trading activities	2,607	-	2,607
Investment income	<u>479</u>	<u>33</u>	<u>512</u>
<b>Total</b>	<u>146,408</u>	<u>122,711</u>	<u>269,119</u>
<b>EXPENDITURE ON</b>			
Raising funds	225	-	225
<b>Charitable activities</b>			
Church activities	<u>151,287</u>	<u>92,964</u>	<u>244,251</u>
<b>Total</b>	<u>151,512</u>	<u>92,964</u>	<u>244,476</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,104)	29,747	24,643
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>114,657</u>	<u>93,418</u>	<u>208,075</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>109,553</u>	<u>123,165</u>	<u>232,718</u>

continued...

**West Swindon and Lydiard Tregoze Church  
Partnership**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Gift aid debtor	8,472	7,841
Other debtors	4,664	2,116
Prepayments	1,195	1,263
	<u>14,331</u>	<u>11,220</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	32,625	4,988
Other creditors	2,675	3,365
	<u>35,300</u>	<u>8,353</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	99,108	94,682	193,790	241,071
Current liabilities	<u>(35,300)</u>	<u>-</u>	<u>(35,300)</u>	<u>(8,353)</u>
	<u>63,808</u>	<u>94,682</u>	<u>158,490</u>	<u>232,718</u>

**15. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	109,513	(45,745)	(2,000)	61,768
Toothill building fund	40	-	-	40
Toothill young people's work	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
	109,553	(45,745)	-	63,808
<b>Restricted funds</b>				
Family Work	1,601	(1,601)	-	-
St Mary's Building Fund	35,519	(27,707)	-	7,812
Toothill Tinies	587	268	-	855
Other	1,452	557	-	2,009
Primary Schools (KS1 and 2) children and their families mission work	<u>84,006</u>	<u>-</u>	<u>-</u>	<u>84,006</u>
	<u>123,165</u>	<u>(28,483)</u>	<u>-</u>	<u>94,682</u>
<b>TOTAL FUNDS</b>	<u>232,718</u>	<u>(74,228)</u>	<u>-</u>	<u>158,490</u>

continued...



**West Swindon and Lydiard Tregoze Church  
Partnership**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	148,108	(193,853)	(45,745)
<b>Restricted funds</b>			
Family Work	-	(1,601)	(1,601)
St Mary's Building Fund	20,402	(48,109)	(27,707)
Toothill Tinies	6,326	(6,058)	268
Other	<u>3,152</u>	<u>(2,595)</u>	<u>557</u>
	<u>29,880</u>	<u>(58,363)</u>	<u>(28,483)</u>
<b>TOTAL FUNDS</b>	<u><u>177,988</u></u>	<u><u>(252,216)</u></u>	<u><u>(74,228)</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	114,617	(5,104)	109,513
Toothill building fund	<u>40</u>	<u>-</u>	<u>40</u>
	114,657	(5,104)	109,553
<b>Restricted funds</b>			
Family Work	3,361	(1,760)	1,601
St Mary's Building Fund	88,920	(53,401)	35,519
Toothill Tinies	982	(395)	587
Other	155	1,297	1,452
Primary Schools (KS1 and 2) children and their families mission work	<u>-</u>	<u>84,006</u>	<u>84,006</u>
	<u>93,418</u>	<u>29,747</u>	<u>123,165</u>
<b>TOTAL FUNDS</b>	<u><u>208,075</u></u>	<u><u>24,643</u></u>	<u><u>232,718</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,408	(151,512)	(5,104)
<b>Restricted funds</b>			
Family Work	-	(1,760)	(1,760)
St Mary's Building Fund	30,222	(83,623)	(53,401)
Toothill Tinies	6,275	(6,670)	(395)
Other	2,208	(911)	1,297
Primary Schools (KS1 and 2) children and their families mission work	<u>84,006</u>	<u>-</u>	<u>84,006</u>
	<u>122,711</u>	<u>(92,964)</u>	<u>29,747</u>
<b>TOTAL FUNDS</b>	<u><u>269,119</u></u>	<u><u>(244,476)</u></u>	<u><u>24,643</u></u>

continued...

**West Swindon and Lydiard Tregoze Church  
Partnership**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**15. MOVEMENT IN FUNDS - continued**

The Church Partnership and each individual church and sub-groups maintain a General Fund.

Some of the churches in the partnership have received funds for a specific purpose such as building. Any such amounts unspent at the year end have been included as restricted funds.

Transfers have been made from unrestricted to restricted funds where expenditure on a particular project has exceeded the funds available for that purpose. Transfers from restricted funds to the general fund occur when the expenditure has been identified through the general fund or to transfer unspent funds with the agreement of the donor.

**16. RELATED PARTY DISCLOSURES**

Total donations of £22,349 (2022: £10,477) were received from trustees. These donations were all given without conditions. Trustees also donate via church plate collections. These amounts are not recorded separately. There were no related party transactions in the year.