

Financial Statements

for the year ended

31<sup>st</sup> August 2016

Registered Number: 4266148  
(England & Wales)

Registered Charity Number: 1088578

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**CELL UK MINISTRIES**

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## **CELL UK MINISTRIES**

### **Legal & Administrative Information**

#### **Status.**

The organisation is a charitable company limited by guarantee, incorporated on the 7<sup>th</sup> August 2001 and registered as a charity on 25<sup>th</sup> September 2001.

The company is established under a Memorandum of Association which set out the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the rules for the appointment and de-selection of Trustees are stated.

<b>Registered Name</b>	Cell UK Ministries
<b>Registered Company Number</b>	4266148
<b>Registered Charity Number</b>	1088578
<b>Registered Office</b>	Highfield Oval, Harpenden, Hertfordshire, AL5 4BX.
<b>Administrative Office</b>	Highfield Oval, Harpenden, Hertfordshire, AL5 4BX.
<b>Company Secretary</b>	Mr Trevor Withers
<b>Trustees</b>	Laurence Singlehurst Charlotte Featherby Hannah Bowring (appointed 12 <sup>th</sup> February 2016) Anthony Lawrence (appointed 12 <sup>th</sup> February 2016)
<b>Bankers</b>	National Westminster Bank plc, Harpenden.
<b>Accountants</b>	Torevell Dent trading as Clarkson & Co, Centre of Excellence, Hope Park, Trevor Foster Way, Bradford, West Yorkshire, BD5 8HH

## **CELL UK MINISTRIES**

### **Report of the Directors/Trustees for the year ended 31<sup>st</sup> August 2016**

The Trustees who are also directors of the charity for the purposes of the Companies Act present their report and the financial statements for the year ended 31<sup>st</sup> August 2016.

#### **Objectives of the Charity**

To advance the Christian faith in such parts of the world as the directors of the charity may from time to time think fit.

Specifically, the charity seeks to support local churches as they develop a style of church which mobilises every member of the body of Christ to effective Christian discipleship and service with particular reference to the use of small groups as the backbone of church. These small groups being called cells.

The charity also seeks to promote the idea of Cell Church across churches on a national and international basis and offers support and training for all of the above.

When planning activities for the year the charity has considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion and the main objectives and activities for the year are to:

1. benefit churches by holding conferences that enable those churches to equip their church members and serve their local communities.
2. benefit churches and church members through providing relevant booklets and resources that enable them to be relevant in their work place, to serve their communities and to spread the Christian message through their actions and words.
3. to provide speakers and visit churches for the purpose of equipping and empowering individuals to make a difference in their day to day lives.
4. for Cell UK to have a website that creates a portal for all the above, resources and training days.

#### **Appointment of trustees**

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles of Association and are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association; Trustees are eligible as the Board of Directors, to appoint additional Trustees.

#### **Trustee induction and training**

New Trustees are required to undergo training to brief them on their legal obligations on the Charity and Company laws; the content of the Memorandum and Articles of Association; the committee and decision making process; the business plan and recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events to facilitate the undertaking of their role.

#### **Risk management**

During the current year, we have reviewed all the policies of the Charity.

## **CELL UK MINISTRIES**

### **Report of the Directors/Trustees** **for the year ended 31<sup>st</sup> August 2016 (continued)**

#### **Activities of Cell UK Ministries**

##### **Achievements and performance**

During 2015/16 Cell UK continued with core activities supporting churches with regular conference/training days, the supply of speakers, publishing of books and resources and maintaining an effective resource based website. Our weekly emails and letters continued to be sent on a regular basis and proved to be an effective communication.

##### **Publishing**

During the year Cell UK continued to supply core Cell UK booklets and resources to local churches. Our new product, Moments in Life, a tin containing 10 cards and envelopes was completed and sold well over the year and refill cards have also been made available. Laurence Singlehurst's new book Empowering People was completed.

##### **Speaking**

Conferences and training days have taken place throughout the year and the discussion forums for church leaders which were held on a Thursday morning. Cell UK remains keen to supply speakers to local and national churches whenever the opportunity arises.

##### **Website**

The website continues to be an important window for Cell UK and is, therefore, updated regularly with information on training days, resources and conferences. Our shop is the main place to purchase books, resources and the new tin resources.

##### **Results**

Full details of the financial transactions are contained in the attached accounts. The total incoming resources for the year were £30,309 (2015: £28,687) and after deducting resource expended of £31,344 (2015: £31,644) the net incoming/(outgoing) resources for the year were £(1,054) (2015: (£2,957)).

##### **Investment policy and returns**

Under the memorandum and articles of association, the charity has the power to make an investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds so as to maximise interest on funds available.

##### **Reserves Policy**

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover three months running costs.

The Trustees are confident that future income will enable the charity to meet its foreseeable needs on the basis of planned activity.

##### **Future plans**

Cell UK's future plans are to develop resources that empower church members in all that they can and want to do in terms of making a difference where they work and where they live and to continue to promote ideas around holistic small groups with a missional heartbeat. A series of Saturday training mornings is being planned for autumn 2016 and if successful another will follow in spring 2017.

## **CELL UK MINISTRIES**

### **Report of the Directors/Trustees** **for the year ended 31<sup>st</sup> August 2016 (continued)**

#### **Responsibilities of the Trustees**

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

#### **Trustees**

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the period are set out on page 1 of this report.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31<sup>st</sup> August 2016 was four.

Approved by the Trustees on 27<sup>th</sup> April 2017 and signed on their behalf by:



-----  
L. Singlehurst

Director & Chair of Trustees

**CELL UK MINISTRIES****Statement of Financial Activities  
for the year ended 31<sup>st</sup> August 2016**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2016</u> £	<u>Total</u> <u>2015</u> £
<b>Income and Endowments from:</b>					
Donations and legacies		18,781	-	18,781	15,388
Charitable activities		11,528	-	11,528	13,299
		-----	----	-----	-----
Total		30,309	-	30,309	28,687
		-----	----	-----	-----
<b>Expenditure on:</b>					
Charitable activities		31,363	-	31,363	31,644
		-----	----	-----	-----
Total	2	31,363	-	31,363	31,644
		-----	----	-----	-----
<b>Net Income (Expenditure)</b>		(1,054)	-	(1,054)	(2,957)
 <b>Total funds brought forward at 31<sup>st</sup> August 2015</b>					
		7,464	-	7,464	10,421
		-----	----	-----	-----
<b>Total funds carried forward at 31<sup>st</sup> August 2016</b>		6,410	-	6,410	7,464
		=====	=====	=====	=====

**There are no recognised gains or losses.**

The notes on pages 8 to 9 form part of these financial statements.

**CELL UK MINISTRIES****Balance Sheet as at 31<sup>st</sup> August 2016**

	Notes	<u>2016</u>	<u>2015</u>
<b><u>Fixed Assets</u></b>			
Tangible assets	5	167	222
<b><u>Current Assets</u></b>			
Stock		5,901	5,676
Debtors	6	-	2,749
Cash at bank and in hand		2,012	2,291
		-----	-----
		7,913	10,716
<b><u>Liabilities</u></b>			
Creditors: Amounts falling due			
within one year	7	1,670	3,474
		-----	-----
<b><u>Net Current Assets</u></b>		6,243	7,242
		-----	=====
<b><u>Net Assets</u></b>		6,410	7,464
		-----	=====
<b><u>Funds of the charity</u></b>			
Unrestricted funds		6,410	7,464
		=====	=====

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> August 2016.

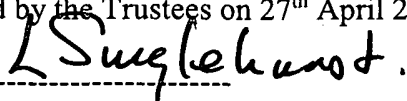
The members have not required the company to obtain an audit of its financial statements for the year ended 31<sup>st</sup> August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 which otherwise comply with the requirements of Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Trustees on 27<sup>th</sup> April 2017 and signed on their behalf by:-



L Singlehurst  
Director and Chair of Trustees



## **CELL UK MINISTRIES**

### **Notes to the financial statements** **for the year ended 31<sup>st</sup> August 2016**

#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the SORP FRSSE effective January 2015, applicable UK Accounting Standards and the Companies Act 2006.

##### b) Fund accounting

Unrestricted funds are corporate funds, which as such are available for use or retention at the discretion of the directors in accordance with the Trust's objects.

Restricted funds are trust funds subject to specific restrictive conditions imposed by sponsors as donors or by the declared purpose in appeals literature.

##### c) Incoming Resources

All income is accounted for on a receivable basis. Any general purpose grants whose use is restricted by the grant or to some future accounting period are accounted for as deferred income until the restriction has been satisfied.

##### d) Resources expended

All expenditure is accounted for on an accruals basis, and where incurred directly to further the Trust's charitable objects are shown as project direct costs under the heading of charitable expenditure.

##### e) Tangible fixed assets

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

Office equipment- 25% on reducing balance

##### f) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

## CELL UK MINISTRIES

### Notes to the financial statements for the year ended 31<sup>st</sup> August 2016 (continued)

#### 2. Total resources expended

	<u>2016</u>	<u>2015</u>
	£	£
Staff costs	18,424	20,209
Premises costs	3,482	3,459
Promotional costs	3	14
Administration costs	2,335	2,451
Direct activity cost	6,696	5,147
Depreciation	55	74
Finance costs	368	290
	-----	-----
	<u>31,363</u>	<u>31,644</u>

#### 3. Trustee disclosures

Directors remuneration	Nil	Nil
Accountancy charges	Nil	Nil
Trustees	Nil	Nil

#### 4. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

#### 5. Tangible Fixed Assets

	<u>Office</u> <u>Equipment</u> £
<u>Cost</u>	
At 1 <sup>st</sup> September 2015	1,034
Additions	-
	-----
At 31 <sup>st</sup> August 2016	<u>1,034</u>
<u>Depreciation</u>	
At 1 <sup>st</sup> September 2015	812
Charge for the year	55
	-----
At 31 <sup>st</sup> August 2016	<u>867</u>
<u>Net Book Value</u>	
At 31 <sup>st</sup> August 2016	<u>167</u>

#### 6. Debtors

	<u>2016</u>	<u>2015</u>
Trade debtors	-	2,749
	=====	=====

#### 7. Creditors: amounts falling due within one year

Trade Creditors	<u>1,670</u>	<u>3,474</u>
	=====	=====

**Independent Examiners' Report to the Trustees of  
Cell UK Ministries.**

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> August 2016 which are set out on pages 6 to 9.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purpose of the company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 and that an independent examination is needed. The charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having been satisfied that the charity is not subject to audit under the company law and is eligible for independent examination it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5) of the 2011 Act; and
- To state whether particular matters have come to my attention

**Basis of independent examiners statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiners' Report to the Trustees of  
Cell UK Ministries.**

**Independent examiners statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements:
- To keep accounting records in accordance with S386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006, s396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael B. Fox F.C.A. F.C.C.A.  
Torevell Dent Ltd  
Chartered Certified Accountants  
Centre of Excellence  
Hope Park  
Trevor Foster Way  
Bradford  
BD5 8HH

Date : 27<sup>th</sup> April 2017