

Blackburn Community Church

Report and Accounts

Year ended 31 December 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

BLACKBURN COMMUNITY CHURCH
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

ADDRESS FOR CORRESPONDENCE	Wesley Hall Feilden Street Blackburn BB2 1LQ
CHARITY REGISTRATION NUMBER	1041251
GOVERNING DOCUMENT	Declaration of Trust dated 12 September 1994 amended by supplemental deeds in 2001.
TRUSTEES	Angela Shanks - Chair Gina Berry - Treasurer Sylvanus Bowlin Miriam Hamilton (appointed 16 September 2021) Geoffrey Shanks
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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BLACKBURN COMMUNITY CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the Charity

The primary objective of the Trust is the advancement of the Christian religion. This objective is met through the weekly services held locally at the Wesley Hall in Blackburn. The church also supports mission and relief activities in the UK and overseas.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity.

New Trustees are appointed by the existing Trustees.

Review of the Year

Community Church Blackburn (a church of around 50 adults and their families) met on-line and/or physically (at Wesley Hall Methodist Church and at members' homes) during 2021, in response to government guidance, which changed throughout the year as the COVID pandemic evolved. The church continued to employ a full time pastor and a part time administrator. The church also supported the development of Kairos, a project providing support and housing to a small number of refugees and asylum seekers in Blackburn. In 2022 a new charity has been established to run the Kairos project.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review

Receipts for the year were £68,434 (2020: £66,581). Expenditure for the year was £63,033 (2020: £66,126). As a result the surplus for the year was £5,401 (2020: £456) and the cash held by the charity increased by that amount to £151,657. Of this cash £110,808 was held for restricted purposes leaving £40,849 for the charity's day to day activities.

As explained in the 2020 accounts, the charity did not have a bank account between mid September 2019 and early February 2020. In the period between September 2019 and 31 December 2019, the charity's supporters made payments totalling £15,294 for the charity so that it could continue to operate; these supporters were reimbursed in 2020 once the new bank account had been opened. Some supporters who make regular donations electronically held onto the donations they would have made during the period to 31 December 2019 until the new bank account had been opened; these donations totalled £10,445. These receipts and payments were not included in the 2019 Receipts and Payments Account but were included in the 2020 Receipts and Payments Account and are included in the comparatives disclosed for 2020 in these accounts. If these receipts and payments had been included in the 2019 Receipts and Payment Account then:

- a) the income for 2020 would have been £56,136.
- b) the expenditure for 2020 would have been £50,832.
- c) the cash surplus for 2020 would have been £5,304.

BLACKBURN COMMUNITY CHURCH
REPORT OF THE TRUSTEES CONTINUED

Reserves Policy

The Trustees aim to hold unrestricted cash of no less than £30,000, which equates to about 6 month's usual unrestricted expenditure, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted cash of £40,849 and the charity is complying with its reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Angela Shanks

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Angela Shanks

Date: 25 September 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BLACKBURN COMMUNITY CHURCH**

I report to the trustees on my examination of the accounts of Blackburn Community Church (the charity) for the year ended 31 December 2021 on pages 5 to 7 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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.

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 26 September 2022

BLACKBURN COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Receipts					
<i>Voluntary receipts</i>					
Gifts and offerings		44,929	3,697	48,626	55,250
Grants		-	8,750	8,750	-
Gift Aid tax recovered		11,058	-	11,058	11,331
Total receipts		<u>55,987</u>	<u>12,447</u>	<u>68,434</u>	<u>66,581</u>
Payments					
<i>Payments in furtherance of the church's objectives</i>					
Premises	2	5,169	575	5,744	7,814
Ministry	3	46,242	2,862	49,104	42,121
Grants paid	4	4,272	340	4,612	11,302
Office and other expenses	5	2,692	881	3,573	4,889
Total payments		<u>58,375</u>	<u>4,658</u>	<u>63,033</u>	<u>66,126</u>
Net receipts/(payments) before transfers		(2,388)	7,789	5,401	456
Transfers between funds		-	-	-	-
Net movement in funds		<u>(2,388)</u>	<u>7,789</u>	<u>5,401</u>	<u>456</u>
Cash funds at 1 January		43,237	103,019	146,256	145,801
Cash funds at 31 December	A	<u>40,849</u>	<u>110,808</u>	<u>151,657</u>	<u>146,256</u>

The notes on page 7 form part of these accounts.

BLACKBURN COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
A Cash funds				
Cash at bank	40,849	110,808	151,657	146,256
	40,849	110,808	151,657	146,256
B Other monetary assets				
Gift aid due	8,366	365	8,731	8,294
Refunds due	65	-	65	506
	8,431	365	8,796	8,800
C Liabilities				
Accounts preparation and examination fees	1,050	-	1,050	1,020
Venue hire	130	-	130	-
Payroll taxes	522	-	522	345
	1,702	-	1,702	1,365

D Assets retained for charity's own use

The charity owns and insures some items of moveable equipment used in its meetings. These assets belong to unrestricted funds; the market value of these assets at the year end was not significant.

The accounts were approved by the trustees and signed on their behalf by:

Angela Shanks

Angela Shanks

Date: 25 September 2022

The notes on page 7 form part of these accounts.

BLACKBURN COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	General Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
2 Premises				
Insurance	575	-	575	747
Rent	3,527	-	3,527	5,413
Building upkeep and maintenance	-	575	575	-
Equipment	1,067	-	1,067	1,655
	<u>5,169</u>	<u>575</u>	<u>5,744</u>	<u>7,814</u>

3 Ministry

Employment costs	37,474	2,600	40,074	36,113
Staff expenses and training	310	-	310	259
Children's and youth work	1,810	-	1,810	94
Travelling expenses	176	-	176	178
Training	2,238	-	2,238	402
Outreach	2,093	-	2,093	3,121
Website and email costs	-	262	262	781
Worship and PA costs	1,519	-	1,519	734
Gifts to visiting speakers	489	-	489	300
Events and catering	133	-	133	139
	<u>46,242</u>	<u>2,862</u>	<u>49,104</u>	<u>42,121</u>

The employment costs referred to above are in respect of the church's minister, his wife (who is employed as church administrator) and a facilitator for the Kairos Housing project.

4 Grants paid

Relief of poverty	1,843	340	2,183	5,391
Gifts to support UK and overseas mission	2,429	-	2,429	5,911
	<u>4,272</u>	<u>340</u>	<u>4,612</u>	<u>11,302</u>

5 Office and other expenses

Independent examiner's fee for preparing and examining the accounts	1,020	-	1,020	2,816
Other professional services	559	-	559	938
Other costs	1,113	881	1,994	1,134
	<u>2,692</u>	<u>881</u>	<u>3,573</u>	<u>4,889</u>

6 Restricted funds

	At 1.1.21 £	Receipts £	Payments £	Transfers £	At 31.12.21 £
Building fund	103,019	-	-	-	103,019
Kairos housing fund	-	12,447	(4,658)	-	7,789
	<u>103,019</u>	<u>12,447</u>	<u>(4,658)</u>	<u>-</u>	<u>110,808</u>

The restricted **Building fund** was created from donations given to help the charity secure suitable premises.

The restricted **Kairos housing fund** has been created from donations and grants received towards providing housing for asylum seekers and refugees.