

Solid Rock Havercroft

Charity number 1051965

Annual Report and Financial Statements for the year ended 31 December 2021



West Yorkshire Community Accounting Service

Solid Rock Havercroft

Annual Report and Financial Statements for the year ended 31 December 2021

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Prepared by West Yorkshire Community Accountancy Service CIO

Solid Rock Havercroft

Trustees' report for the year ended 31 December 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
<u>Business Management</u>		
Pastor Zac Zachariah	Chair	
Carol Mastin	Treasurer	
Pastor Doug Williams		
Janet Bell		Appointed 15 September 2021
Pastor Jincy Zachariah		Appointed 1 December 2021
<u>Holding Trustees</u>		
Pastor Zac Zachariah	Chair	
Carol Mastin		
Colin Wilkins		Deceased 2022
Charity number	1051965	Registered in England and Wales

Registered and principal address

Bethan Court
Cow Lane
Havercroft
Wakefield
WF4 2HQ

Bankers

The Co-operative Bank plc	Kingdom Bank Ltd
PO Box 250	Media House
Skelmersdale	Padge Road
WN8 6WT	Beeston
	Nottingham
	NG9 2RS

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a trust deed dated 19 November 1993 and as amended 2 January 2001 and 11 July 2017.

Method of recruitment and appointment of trustees

Business Management: Minister for the time being with the duly appointed or elected leaders of the church.

Holding Trustees: Appointed by Business Management.

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Trustees' report (continued) for the year ended 31 December 2021

Objectives and activities

The charity's objects

The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

The charity's main activities

We at the Solid Rock Havercroft Church believe in the restoration process of the body, soul and spirit of every person through the power of God. Our mission is to Exalt God Equip People and Excel Life by the leading of the Holy Spirit. Our vision is to see God bring the best outcome in people's lives and lifestyles through the scriptures from Jeremiah 29 v 11 "Plans to prosper you and not to harm you, to give you a hope and a future" We believe in reaching, equipping releasing people into their God given purpose. We stand on the foundational statement of Assemblies of God at Solid Rock Havercroft.

We provide for a group of Christians who worship in Havercroft West Yorkshire, Promoting the Gospel of God concerning His Son Jesus Christ the Lord. Church meetings are currently held every Sunday morning with Sunday school for children, Thursday prayer meetings. We aim to reach the community of Havercroft by serving them through our projects, Coffee shop, Charity shop, toddlers drop in for mums, dads and grandparents. We open Monday to Thursday, Coffee shop great selection of tea and coffees cans of pop, toast, fruit, chocolate biscuits, we do special events throughout the year, breakfast club, Lunch IN Club which are proving to be very popular.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Our vision statement declares WE EXHALT GOD, EQUIP PEOPLE AND EXCEL IN LIFE.

Achievements and performance

Ministry within the Church

During 2021 Pastor Zac has been our main minister leading our Sunday services and prayer meetings with worship and Gods Word, meetings have been held in person and on zoom for those who could not meet at church. Covid restrictions have been observed at all times, Membership has been maintained.

(Pastor Zac was furloughed 2 days a week Feb to Sept, Pastor Jincy was full furloughed Jan to May then 4 days June to Sept)

Church building

In September 2021, we celebrated our 12th year in the new building. We procured a further grant for WMDC to upgrade the disability exits on two fire exits, (these will be completed by March 2022) we continue to be a venue for the Polling Station, Local Councillors Surgery, Local Scouts/Beavers and additionally this year the local Parish Councillors too.

In the pipe line we have obtained planning permission to extend our community area at ground level and create an upstairs area for offices, a reception/multi purpose room plus a Community Shop.

Ministry within the community

(Following Covid restrictions at all times)

Charity Shop Projects

We open four mornings a week where our regulars and new visitors enjoy the opportunity to have a chat over a cup of tea or coffee with options of toast, fruit or chocolate bar, there is opportunity to minister to those in need, the shop is well known for its bargains and customers love to browse and buy. The income from Charity shop is used to support specific needs and the church council agrees warrant such support.

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Trustees' report (continued) for the year ended 31 December 2021

Achievements and performance (continued)

Drop in Project

Runs alongside our Charity Shop and Coffee Shop projects four mornings a week term times, we provide a secure and safe environment for mums and dads to bring their toddlers, and can meet and engage with others from the community. This year through recommendations we have seen some from other communities join us too.

Coffee Shop Project

Runs alongside our Charity Shop and Drop in Project, great selection Barista coffee or tea or hot chocolate, we serve toast, fruit, choc bars scones. This year we managed to start a Saturday Coffee morning once month for the last quarter.

Lunch In Club Projects

This year we restarted in December with a Christmas lunch, it was very successful seeing many from the community come along, we have certified level for Food Hygiene qualified workers, our Food and Hygiene rating level is 5 star we also completed a questionnaire from our local Food Hygiene Dept. after all the Covid restrictions.

School Assembly

We were able to put together a few videos for school assemblies for Havercroft during 2021, from our school team plus a special one from Bruce Dyer, Love Life UK.

Our Pastor continues to be involved with the school at governing level.

Foodbank

We continue to support and facilitate anyone who has need of a foodbank within our community.

We continue to be available for our community for prayer and support, we have seen many who are in need, physically, mentally and spiritually.

Financial review

The net receipts for the year were £2,671, including net payments of £298 on unrestricted funds, net receipts of £124 on designated funds and net receipts of £2,845 on restricted funds.

Reserves policy

The charity's free reserves at the year end (including designated funds) were £14,609.

The reserves policy has been set by the charity looking to maintain a minimum of £6,000 and a maximum of £9,000.

Signed on behalf of the board of trustees on 31/07/2022

Zac Zachariah (Trustee)

Solid Rock Havercroft

Independent examiner's report to the trustees of Solid Rock Havercroft

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 respect of the charity as required by section 130 of the 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.

Stephen Procter

01/08/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Solid Rock Havercroft
Receipts and payments account
for the year ended 31 December 2021

	Notes				
	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Receipts					
Tithes and offerings	7,630	-	-	7,630	7,637
Grants and donations	(2) 11,548	5,695	21,598	38,841	22,831
Gift Aid claimed	3,240	-	-	3,240	3,487
Insurance claim	-	-	-	-	6,000
Room hire	572	-	-	572	840
Other income	4,095	-	-	4,095	4,766
Bank interest	-	-	-	-	10
Total receipts	<u>27,085</u>	<u>5,695</u>	<u>21,598</u>	<u>54,378</u>	<u>45,571</u>
Payments					
Ministers salary costs	16,609	-	8,136	24,745	24,498
Other ministry costs	250	-	-	250	130
Utilities	2,905	-	-	2,905	3,057
Missions	-	-	2,389	2,389	2,256
Administration	1,101	-	-	1,101	1,332
Charity shop expenses	-	3,442	-	3,442	599
New building costs	5,215	-	8,228	13,443	10,290
Independent examination	-	450	-	450	444
Coffee Shop (Drop In)	-	1,679	-	1,679	2,782
Sundries	1,302	-	-	1,302	508
Total payments	<u>27,382</u>	<u>5,571</u>	<u>18,753</u>	<u>51,706</u>	<u>45,896</u>
Net income / (expenditure)	(297)	124	2,845	2,672	(325)
Fund balances brought forward	9,015	5,768	1,016	15,799	16,124
Fund balances carried forward	(3) <u>8,718</u>	<u>5,892</u>	<u>3,861</u>	<u>18,471</u>	<u>15,799</u>

Solid Rock Havercroft

Statement of assets and liabilities

as at 31 December 2021

	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Cash funds					
Cash at bank	8,718	5,892	3,861	18,471	15,799
Total cash funds	<u>8,718</u>	<u>5,892</u>	<u>3,861</u>	<u>18,471</u>	<u>15,799</u>

Amounts owed to the charity

EON Gas refund	£
HMRC Gift Aid (Nov/Dec)	594
	<u>599</u>
	<u>1,193</u>

Assets retained for the charity's own use

A report and valuation of the property at Bethan Court, Cow Lane, Havercroft, Wakefield, WF4 2HQ was performed by Abraxas Chartered Surveyors on the 16th June 2009. In their opinion the market value of the property when fully completed, freehold and with the benefit of vacant possession and with no significant restrictions as to its usage, is a sum in the region of £275,000.

Other assets

The charity keeps a full inventory of all furniture, fixtures, fittings and equipment.

Liabilities

	£
Independent examination	450
	<u>450</u>

The financial statements were approved by the board of trustees on 31/07/2022

Zac Zachariah (Trustee)

Solid Rock Havercroft

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

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 purposes.

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

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

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Notes to the accounts continued

for the year ended 31 December 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
WMDC grant (New building)	-	-	9,500	9,500	
New building fund			1,587	1,587	5,076
Mission fund	-	-	2,368	2,368	1,674
Piano fund	-	-	7	7	-
Coffee Shop (Drop In)	-	1,843	-	1,843	1,537
Charity Shop	-	3,852	-	3,852	2,009
HMRC Job Retention Scheme	-	-	8,136	8,136	-
Other grants and donations	11,548	-	-	11,548	12,535
	<u>11,548</u>	<u>5,695</u>	<u>21,598</u>	<u>38,841</u>	<u>22,831</u>

3 Restricted funds	Balance b/f £	Receipts £	Payments £	Transfers £	Balance c/f £
New building fund	995	11,087	8,228	(738)	3,116
Piano fund	-	7	-	738	745
Mission fund	21	2,368	2,389	-	-
HMRC Job Retention Scheme	-	8,136	8,136	-	-
	<u>1,016</u>	<u>21,598</u>	<u>18,753</u>	<u>-</u>	<u>3,861</u>

Fund name

Purpose of restriction

New building fund	To provide funds for the new building and the Coffee Shop project.
Piano fund	For the purchase of a new piano. (Transfers in respect of money previously held in the Building Fund now moved to separate fund for the piano).
Mission fund	To support missionary work.
HMRC Job Retention Scheme	For support during staff furlough.

Designated funds	Balance b/f £	Receipts £	Payments £	Transfers £	Balance c/f £
Coffee Shop (Drop In)	2,485	1,843	2,129	-	2,199
Charity Shop	3,283	3,852	3,442	-	3,693
	<u>5,768</u>	<u>5,695</u>	<u>5,571</u>	<u>-</u>	<u>5,892</u>

Fund name

Purpose of designation

Coffee Shop (Drop In)	To provide children's related activities.
Charity Shop	Charity shop to raise funds beneficial to the local community and to provide one-off donations in situations of real need as determined by the Church Council.

Transfer of funds

The organisation maintains separate funds but any shortfall in general and mission funds is met from the Charity shop and Drop in funds.

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Notes to the accounts continued
for the year ended 31 December 2021

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Details of remuneration and benefits		2021	2020
		£	£
Pastor Zac Zachariah	Gross pay	16,800	16,800
	Social security	1,098	1,128
	Pensions	317	317
		<u>18,215</u>	<u>18,245</u>

Reason for remuneration

The trustee was employed in the role of Minister.

Details of remuneration and benefits		2021	2020
		£	£
Pastor Jincy Zachariah	Gross pay	8,986	-
	Social security	24	-
	Pensions	82	-
		<u>9,092</u>	<u>-</u>

Reason for remuneration

The trustee was employed in the role of Assistant Minister.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.