

ARENA CHURCH

England & Wales · Charity number 1052643

Details

Other names ILKESTON CHRISTIAN FELLOWSHIP, ARENA CHURCH

Status Registered

Legal form Other

Registered 1996-02-03

Register [View on the Charity Commission register](#)

Contact

Address Arena Church
1 Rutland Street
Ilkeston
DE7 8DG

Phone 01159442996

Email admin@arenachurch.co.uk

Website www.arenachurch.co.uk

Activities

Objects: THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; ANDC) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: To advance the Christian faith in the UK/the world; to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in the UK/the world; to advance education in the UK/the world

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE ILKESTON
- Derbyshire
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£536,220	£609,926	£599,811	16
2024-03-31	£488,186	£642,774	-	-
2023-03-31	£421,269	£450,410	-	-
2022-03-31	£416,890	£411,920	-	-
2021-03-31	£416,202	£290,792	-	-

Trustees

Name	Role	Appointed
Kristian Paul Thorpe	Chair	
ANDREW DAVID RICHARDSON		2013-06-06
NEIL FRANCIS SIMPSON		
Nathan Daniel Butcher		2020-04-01
Rev John Butcher		2021-07-07
Rev PHILIP NORMAN PYE		
Timothy McCormick Bailie		2020-04-01

ARENA CHURCH

England & Wales - Charity number 1052643

Accounts

Arena Church

Charity No. 1052643

Trustees' Report and Unaudited Accounts

31 March 2025

Arena Church
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Arena Church
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1052643

Principal Office

1 Rutland Street
Ilkeston
Derbyshire
DE7 8DG

Trustees

The following trustees served during the year:

T. Bailie
J.W. Butcher
N. Butcher
P.N. PYE
A. Richardson
N.F. Simpson
K.P. THORPE

Accountants

AHBS Limited
Naylor House
Mundy Street
ILKESTON
Derbyshire
DE7 8DH

Bankers

HSBC
53 Nottingham Road
Eastwood
Nottingham
NG16 3AE

Solicitors

Ben Bourne
Ellis Fermor and Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

Arena Church
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to provide a place of worship where Christians can meet to share their faith, increase their knowledge and broaden their commitment, and to be effective in the local community by providing services and facilities as appropriate.

The main activity is the holding of Christian religious services and related activities each week for the benefit of Ilkeston, Belper, Nottingham and Mansfield towns and the surrounding areas.

The Trustees believe that the facilities and services that are offered to the public by the Arena Church make available access to all, either as part of the congregation or the local community and as such believe that the charity is of benefit to the whole community. The Trustees confirm that they have complied with their duties under section 17 of the 2011 Charities Act with regard to public benefit.

ACHIEVEMENTS AND PERFORMANCE

The structure of the church continues to be directed by the Senior Pastor's office guided by Campus Pastors and protected by the trustees. The last part of our Leadership foundation is found in external Ministries and Ministers.

The Trustees continue to work towards moving to a CIO (Charitable Incorporated Organisation) . The instigation of the new CIO had taken longer than hoped due to the delays with the transfer of assets.

The Board has 7 members as well as an ex Officio who provides key information. There are also 2 sub committees set up for Remuneration and Policies. Policies continue to be added and updated where necessary. The Board also added a sub-committee with accountability to the Board; in the form of a Working Party with a focus on the financial reporting for each area within Arena.

The Church's Safeguarding and Health and Safety Team grew through this year and a team in place to support every building particularly with current Government guidelines.

Each building has a designated leader in place who works with the Central office to ensure general maintenance and health and safety requirements are carried out.

Arena Church Trustees Annual Report

VISION

The Senior Pastor's office once again cast the vision for the year at the Annual General Meeting in May and shared the outreach plan through legacy giving. Significant monies were pledged through the legacy giving .

The Senior Leaders continued to encourage those who attend Arena to be involved in mission, in serving and in teams; to be part of a community that makes a difference. The word for 2024 was GROWTH and much teaching around what this looks like as a follower of Jesus was shared at each Campus.

The church continued to support our missionaries with regular financial support and additional gifts at Christmas time. The Christmas giveaway continued with hampers, selection boxes and toys for children in need into the community.

LEADERSHIP AND TRAINING

The leadership and development of existing leaders and new emerging leaders was a key focus. The Arena Ministry School and Bible School continued in 2024 to train and equip not just those attending Arena but available for wider churches also.

Arena also continues to partner with those who attend the Moving Forward Events which run 3-4 times per annum to train, equip, encourage and grow.

CAMPUSES

Ilkeston, Mansfield, Belper, Nottingham and The Hub Campuses all continued with the Vision to Go and Grow and Love and Serve the World. Each Campus has its own area of community outreach. Ongoing relationships are also encouraged with local community groups. Arena continued to assist and train those part of their partnership in Toulouse.

The Seniors, Youth and Children's work all increased during this year with additional seniors events being held at Ilkeston and Mansfield Campuses. Both Groups and Students were also an area of growth and focus.

Ministries and training continued to disciple and develop in many different areas; Growth Track, Alpha, Midweek Clubs for children, Students, Seniors, Kids, Stay and Play, Care for a Coffee, Food support to those in need, Shower Hour for some of the most needy in our communities and ministries into the local Seniors Homes. The church continued to serve its communities through and increased giving at Easter and Christmas time.

The Community programmes continued, increased and additional services added through the work of Care for a coffee.

The Church, whilst employing a Central office team and staff at campuses, works with a significant number of volunteers in many areas around Arena.

Funding

A volunteer team working together to apply for funding for areas within Arena grew this year with increased focus to apply for funding to meet the needs.

World Missions

Arena Church continues to be a local church with a global outlook. Through faithful giving and prayer Arena Church is able to uphold and support their partners in other countries.

**Arena Church
Trustees Annual Report**

FINANCIAL REVIEW

At the year end, Arena Church had unrestricted funds totalling £554,452 and restricted funds totalling £45,359, having received income of £536,220 in the year and spent £609,926 during the year.

The Church's reserves consist of restricted funds and the Accumulated Fund as shown on the Balance Sheet. The aim is to have 2-3 months running costs available; the team are working towards putting firmer budgets in place, identify any area where we can increase income realistically and also restrict non-essential spending in order that this "pot" can be built up.

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

PLANS FOR FUTURE PERIODS

To further increase the work of groups to help the majority of those who attend Arena to find a place where they can build relationships, find support and encouragement.

To continue to build and develop leaders through the Leadership Development programme and see growth at every Campus and building.

To continue to see growth through giving and the Legacy Fund to support the ongoing community initiatives for all campuses and their work locally.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Arena Church is a Registered Charity (number 1052643) and is governed by a trust deed dated 10 April 2006. This is based on the model deed as adopted by Assemblies of God Incorporated for churches within its denomination. The structure of the church continues to be directed by the Senior Pastor's office, guided by Campus Pastors and protected by the trustees.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees



N.F. Simpson
Trustee

N. Butcher
Trustee

20 November 2025 20 November 2025

Arena Church

Independent Examiners Report

Independent Examiner's Report to the trustees of Arena Church

I report to the trustees on my examination of the financial statements of Arena Church for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of FCPA CPAA.

I have completed my examination. I can 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:

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

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 financial statements to be reached.



Simon Robinson FCPA CPAA
AHBS Limited
Naylor House
Mundy Street
ILKESTON
Derbyshire
DE7 8DH
31 March 2025

Arena Church
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	355,399	81,536	436,935	393,861
Charitable activities	4	2,042	-	2,042	4,324
Other trading activities	5	63,250	-	63,250	67,356
Other	6	33,993	-	33,993	22,645
Total		454,684	81,536	536,220	488,186
Expenditure on:					
Charitable activities	7	100,356	-	100,356	184,383
Other	8	428,064	81,506	509,570	458,391
Total		528,420	81,506	609,926	642,774
Net gains on investments		-	-	-	-
Net expenditure	9	(73,736)	30	(73,706)	(154,588)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(73,736)	30	(73,706)	(154,588)
Other gains and losses					
Net movement in funds		(73,736)	30	(73,706)	(154,588)
Reconciliation of funds:					
Total funds brought forward		628,188	45,329	673,517	828,105
Total funds carried forward		554,452	45,359	599,811	673,517

**Arena Church
Balance Sheet**

at 31 March 2025

Charity No. 1052643

		2025	2024
		£	£
Fixed assets			
Tangible assets	11	855,839	865,446
		<u>855,839</u>	<u>865,446</u>
Current assets			
Debtors	12	148,178	173,339
Cash at bank and in hand		42,754	13,118
		<u>190,932</u>	<u>186,457</u>
Creditors: Amount falling due within one year	13	(81,293)	(47,934)
Net current assets		109,639	138,523
Total assets less current liabilities		965,478	1,003,969
Creditors: Amounts falling due after more than one year	14	(365,667)	(330,452)
Net assets excluding pension asset or liability		599,811	673,517
Total net assets		<u>599,811</u>	<u>673,517</u>
The funds of the charity			
Restricted funds			
Restricted income funds	15	45,359	45,329
		<u>45,359</u>	<u>45,329</u>
Unrestricted funds			
General funds	15	554,264	627,420
Designated funds		188	768
		<u>554,452</u>	<u>628,188</u>
Reserves			
	15		
Total funds		<u>599,811</u>	<u>673,517</u>

Approved by the trustees on 31 March 2025

And signed on their behalf by:



N.F. Simpson

Trustee

20 November 2025



N. Butcher

Trustee

20 November 2025

Arena Church
Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Arena Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Office & Computer Equipment	25% reducing balance
Fixtures, Fittings and Equipment	15% reducing balance

No depreciation is charged on land and buildings as the residual value is believed to be higher than historical cost. Leeming Street Improvements to be written off over a 10 year period commencing 01.04.2015 - straight line.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Arena Church

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Arena Church
Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	324,402	69,459	393,861
Charitable activities	4,324	-	4,324
Other trading activities	67,356	-	67,356
Other	17,803	4,842	22,645
Total	<u>413,885</u>	<u>74,301</u>	<u>488,186</u>
Expenditure on:			
Charitable activities	175,883	8,500	184,383
Other	392,770	65,621	458,391
Total	<u>568,653</u>	<u>74,121</u>	<u>642,774</u>
Net income	<u>(154,768)</u>	<u>180</u>	<u>(154,588)</u>
Net income before other gains/(losses)	<u>(154,768)</u>	<u>180</u>	<u>(154,588)</u>
Other gains and losses:			
Net movement in funds	<u>(154,768)</u>	<u>180</u>	<u>(154,588)</u>
Reconciliation of funds:			
Total funds brought forward	782,956	45,149	828,105
Total funds carried forward	<u>628,188</u>	<u>45,329</u>	<u>673,517</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Offerings and Gift Aid	351,495	30	351,525	321,768
Gifts and Special Offerings	3,904	-	3,904	2,814
Arena Legacy	-	81,506	81,506	69,279
	<u>355,399</u>	<u>81,536</u>	<u>436,935</u>	<u>393,861</u>

Arena Church
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Events	2,042	2,042	994
Rental income	-	-	3,330
	<u>2,042</u>	<u>2,042</u>	<u>4,324</u>

5 Income from other trading activities

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Room Hire	63,250	63,250	62,004
Management Charges Arena Community	-	-	5,352
	<u>63,250</u>	<u>63,250</u>	<u>67,356</u>

6 Other income

	Unrestricted	Total	Total
		2025	2024
	£	£	£
	33,993	33,993	22,645
	<u>33,993</u>	<u>33,993</u>	<u>22,645</u>

7 Expenditure on charitable activities

*Expenditure on charitable
activities*

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Events	48,088	48,088	60,896
Rental income	52,268	52,268	123,487
<i>Governance costs</i>			
	<u>100,356</u>	<u>100,356</u>	<u>184,383</u>

Arena Church
Notes to the Accounts

8 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Bank loan and overdraft interest payable	27,809	-	27,809	28,774
Employee costs	133,216	14,802	148,018	153,900
Motor and travel costs	5,843	2,000	7,843	5,989
Premises costs	128,829	49,250	178,079	86,957
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	9,607	-	9,607	11,455
General administrative costs	61,065	-	61,065	99,066
Legal and professional costs	61,695	15,454	77,149	72,250
	<u>428,064</u>	<u>81,506</u>	<u>509,570</u>	<u>458,391</u>

9 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	9,607	11,455

10 Staff costs

	2025	2024
Salaries and wages	146,640	151,978
Social security costs	-	871
Pension costs	1,378	1,051
	<u>148,018</u>	<u>153,900</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Land and buildings	Office & Computer Equipment	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2024	872,710	8,700	64,107	945,517
At 31 March 2025	<u>872,710</u>	<u>8,700</u>	<u>64,107</u>	<u>945,517</u>
Depreciation and impairment				
At 1 April 2024	22,400	8,700	48,971	80,071
Depreciation charge for the year	2,488	-	7,119	9,607
At 31 March 2025	<u>24,888</u>	<u>8,700</u>	<u>56,090</u>	<u>89,678</u>
Net book values				
At 31 March 2025	<u>847,822</u>	<u>-</u>	<u>8,017</u>	<u>855,839</u>
At 31 March 2024	<u>850,310</u>	<u>-</u>	<u>15,136</u>	<u>865,446</u>

Arena Church
Notes to the Accounts

12 Debtors

	2025	2024
	£	£
Trade debtors	6,798	7,776
Other debtors	129,463	154,639
Prepayments and accrued income	11,917	10,924
	<u>148,178</u>	<u>173,339</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	-	29,708
Trade creditors	63,806	-
Other taxes and social security	1,274	788
Other creditors	4,600	9,062
Accruals	11,613	8,376
	<u>81,293</u>	<u>47,934</u>

14 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	347,397	330,452
Other loans	18,270	-
	<u>365,667</u>	<u>330,452</u>

Arena Church
Notes to the Accounts

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Oliva's Fund	1,421	30	-	1,451
Arena Legacy	-	81,506	(81,506)	-
Mundy Street	43,908	-	-	43,908
<i>Total</i>	<u>45,329</u>	<u>81,536</u>	<u>(81,506)</u>	<u>45,359</u>
Unrestricted funds:				
General funds	627,420	454,684	(527,840)	554,264
Designated funds:				
	768	-	(580)	188
<i>Total</i>	<u>768</u>	<u>-</u>	<u>(580)</u>	<u>188</u>
Total funds	<u>673,517</u>	<u>536,220</u>	<u>(609,926)</u>	<u>599,811</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Oliva's Fund	Help children in need
Arena Legacy	To develop the churches activities in the community
Mundy Street	Mundy Street building renovation fund

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	855,839	-	855,839
Net current assets	97,722	11,917	109,639
Creditors due in more than one year and provisions	(365,667)	-	(365,667)
	<u>587,894</u>	<u>11,917</u>	<u>599,811</u>

Arena Church
Notes to the Accounts

17 Reconciliation of net debt

	At 1 April	Cash flows	At 31
	2024		March
	£	£	2025
			£
Cash and cash equivalents	13,118	29,636	42,754
	<u>13,118</u>	<u>29,636</u>	<u>42,754</u>
Borrowings	-	(18,270)	(18,270)
Bank loans	(360,160)	12,763	(347,397)
	<u>(360,160)</u>	<u>(5,507)</u>	<u>(365,667)</u>
Net debt	<u>(347,042)</u>	<u>24,129</u>	<u>(322,913)</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	<u>1,378</u>	<u>1,051</u>

Arena Church
Notes to the Accounts

19 Related party disclosures

	2025	2024
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Arena Community	
<i>Description of relationship between the parties</i>	Charity subsidiary of Arena Church	
<i>Description of transaction and general amounts involved</i>	Intercompany Account	
<i>Amount due from/(to) the related party</i>	129,463	154,639
<i>Name of related party</i>	The Project Ilkeston Ltd	
<i>Description of relationship between the parties</i>	A wholly owned subsidiary	
<i>Description of transaction and general amounts involved</i>	Intercompany Account	
<i>Amount due from/(to) the related party</i>	-	38,553
<i>Name of related party</i>	Turner Consultants Ltd - Julie Turner	
<i>Description of relationship between the parties</i>	person of significant control	
<i>Description of transaction and general amounts involved</i>	consultancy services	
<i>Amount due from/(to) the related party</i>	(13,809)	(13,209)
<i>Name of related party</i>	Grace (GB) Ltd - Kristian Thorpe	
<i>Description of relationship between the parties</i>	minister & trustee	
<i>Description of transaction and general amounts involved</i>	consultancy & expenses	
<i>Amount due from/(to) the related party</i>	(48,777)	(43,992)

Arena Church
Statement of Cash flows
for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(73,706)	(154,588)
Adjustments for:		
Depreciation of property, plant and equipment	9,607	11,453
Dividends, interest and rents from investments	(33,993)	(22,645)
Decrease in trade and other receivables	25,161	129,291
Increase/(Decrease) in trade and other payables	63,067	(3,684)
Net cash used in operating activities	<u>(9,864)</u>	<u>(40,173)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	33,993	22,645
Net cash from investing activities	<u>33,993</u>	<u>22,645</u>
Cash flows from financing activities		
Repayment of borrowings	5,507	(11,904)
Net cash from/(used in) financing activities	<u>5,507</u>	<u>(11,904)</u>
Net increase/(decrease) in cash and cash equivalents	29,636	(29,432)
Cash and cash equivalents at the beginning of the year	13,118	42,550
Cash and cash equivalents at the end of the year	<u>42,754</u>	<u>13,118</u>
Components of cash and cash equivalents		
Cash and bank balances	42,754	13,118
	<u>42,754</u>	<u>13,118</u>

Arena Church
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Offerings and Gift Aid	351,495	30	351,525	321,768
Gifts and Special Offerings	3,904	-	3,904	2,814
Arena Legacy	-	81,506	81,506	69,279
	<u>355,399</u>	<u>81,536</u>	<u>436,935</u>	<u>393,861</u>
Charitable activities				
Events	2,042	-	2,042	994
Rental income	-	-	-	3,330
	<u>2,042</u>	<u>-</u>	<u>2,042</u>	<u>4,324</u>
Other trading activities				
Room Hire	63,250	-	63,250	62,004
Management Charges Arena Community	-	-	-	5,352
	<u>63,250</u>	<u>-</u>	<u>63,250</u>	<u>67,356</u>
Other				
	33,993	-	33,993	22,645
	<u>33,993</u>	<u>-</u>	<u>33,993</u>	<u>22,645</u>
Total income and endowments	454,684	81,536	536,220	488,186
Expenditure on:				
Charitable activities				
Events	48,088	-	48,088	60,896
Rental income	52,268	-	52,268	123,487
	<u>100,356</u>	<u>-</u>	<u>100,356</u>	<u>184,383</u>
Total of expenditure on charitable activities	100,356	-	100,356	184,383
Other expenditure				
Bank loan and overdraft interest payable	27,809	-	27,809	28,774
	<u>27,809</u>	<u>-</u>	<u>27,809</u>	<u>28,774</u>
Employee costs				
Salaries/wages	131,838	14,802	146,640	151,978
Employer's NIC	-	-	-	871
Pension costs	1,378	-	1,378	1,051
	<u>133,216</u>	<u>14,802</u>	<u>148,018</u>	<u>153,900</u>
Motor and travel costs				
Vehicles - Fuel	260	-	260	297
Vehicles - Insurance and licences	1,240	-	1,240	1,280

Arena Church

Detailed Statement of Financial Activities

Vehicles - Repairs and maintenance	761	-	761	79
Travel and subsistence	3,582	2,000	5,582	4,333
	<u>5,843</u>	<u>2,000</u>	<u>7,843</u>	<u>5,989</u>
Premises costs				
Rent	49,280	-	49,280	37,380
Rates	3,845	-	3,845	5,756
Light, heat and power	26,451	-	26,451	26,379
Premises cleaning	5,611	-	5,611	5,639
Premises repairs and maintenance	43,642	49,250	92,892	11,803
	<u>128,829</u>	<u>49,250</u>	<u>178,079</u>	<u>86,957</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	2,488	-	2,488	2,758
Depreciation of Office & Computer Equipment	-	-	-	-
Depreciation of Fixtures, Fittings and Equipment	7,119	-	7,119	8,697
Bad debts	-	-	-	38,435
Bank charges	1,335	-	1,335	800
Exchange rate (gain)/loss	442	-	442	422
General insurances	14,503	-	14,503	12,223
Postage and couriers	287	-	287	298
Software, IT support and related costs	3,592	-	3,592	2,051
Stationery and printing	10,341	-	10,341	8,972
Subscriptions	3,175	-	3,175	-
Sundry expenses	22,936	-	22,936	32,234
Telephone, fax and broadband	4,454	-	4,454	3,631
	<u>70,672</u>	<u>-</u>	<u>70,672</u>	<u>110,521</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,200
Consultancy fees	59,048	15,454	74,502	69,932
Other legal and professional costs	1,447	-	1,447	1,118
	<u>61,695</u>	<u>15,454</u>	<u>77,149</u>	<u>72,250</u>
Total of expenditure of other costs	<u>428,064</u>	<u>81,506</u>	<u>509,570</u>	<u>458,391</u>
Total expenditure	528,420	81,506	609,926	642,774
Net gains on investments	-	-	-	-
Net expenditure	(73,736)	30	(73,706)	(154,588)

Arena Church
Detailed Statement of Financial Activities

Net expenditure before other gains/(losses)	(73,736)	30	(73,706)	(154,588)
Other Gains	-	-	-	-
Net movement in funds	(73,736)	30	(73,706)	(154,588)
Reconciliation of funds:				
Total funds brought forward	628,188	45,329	673,517	828,105
Total funds carried forward	554,452	45,359	599,811	673,517

ARENA CHURCH

England & Wales - Charity number 1052643

Accounts

Arena Church

Charity No. 1052643

Trustees' Report and Unaudited Accounts

31 March 2024

Arena Church
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**Arena Church
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1052643

Principal Office

1 Rutland Street
Ilkeston
Derbyshire
DE7 8DG

Trustees

The following trustees served during the year:

T. Bailie
J.W. Butcher
N. Butcher
P.N. PYE
A. Richardson
N.F. Simpson
K.P. THORPE

Accountants

AHBS Limited
Naylor House
Mundy Street
ILKESTON
Derbyshire
DE7 8DH

Bankers

HSBC
53 Nottingham Road
Eastwood
Nottingham
NG16 3AE

Solicitors

Ben Bourne
Ellis Fermor and Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

OBJECTIVES AND ACTIVITIES

Arena Church

Trustees Annual Report

The objectives of the charity are to provide a place of worship where Christians can meet to share their faith, increase their knowledge and broaden their commitment, and to be effective in the local community by providing services and facilities as appropriate.

The main activity is the holding of Christian religious services and related activities each week for the benefit of Ilkeston, Belper, Nottingham and Mansfield towns and the surrounding areas.

The Trustees believe that the facilities and services that are offered to the public by the Arena Church make available access to all, either as part of the congregation or the local community and as such believe that the charity is of benefit to the whole community. The Trustees confirm that they have complied with their duties under section 17 of the 2011 Charities Act with regard to public benefit.

ACHIEVEMENTS AND PERFORMANCE

The structure of the church continues to be directed by the Senior Pastor's office guided by Campus Pastors and protected by the trustees. The last part of our Leadership foundation is found in external Ministries and Ministers.

The Trustees continue to work towards moving to a CIO (Charitable Incorporated Organisation). The instigation of the new CIO had taken longer than hoped due to the delays with the transfer of assets.

The Board has 7 members and also has 3 sub committees set up for Remuneration, Budgets and Policies. A process for a more robust skills audit had been added to the annual cadence. The Board also added a further sub-committee with accountability to the Board; in the form of a Working Party with a focus on the financial reporting for each area within Arena.

The Church's Safeguarding and Health and Safety Team grew through this year and a team was put in place to support every building particularly with current Government guidelines.

Each building has a designated leader in place who works with the Central office to ensure general maintenance and health and safety requirements are carried out.

Arena Church Trustees Annual Report

VISION

The Senior Pastor's office once again cast the vision for the year at the Annual General Meeting in May and shared the outreach plan through the Legacy Giving. Significant monies were pledged through the Legacy giving .

The Senior Pastors continued to encourage those who attend Arena to be involved in mission, in serving and in teams; to be part of a community that makes a difference. The word for 2023 was WE GET TO and much teaching around what this looks like as a follower of Jesus was shared at each Campus.

The church continued to support our missionaries with regular financial support and additional gifts at Christmas time. The Christmas giveaway continued with hampers, selection boxes and toys for children in need into the community.

LEADERSHIP AND TRAINING

The leadership and development of existing leaders and new emerging leaders was a key focus this year. The Arena Ministry School and Bible School continued in 2023 to train and equip not just those attending Arena but available for wider churches also.

Arena also continues to partner with those who attend the Moving Forward Events which run 3-4 times per annum to train, equip, encourage and grow.

CAMPUSES

Ilkeston, Mansfield, Belper, Nottingham and The Hub Campuses all continued with the Vision to Go and Grow and Love and Serve the World. Whilst all Arena; each Campus having its own area of community outreach. Ongoing relationships are also encouraged with local community groups. Arena continued to assist and train those part of their partnership in Toulouse.

The Seniors, Youth and Children's work all increased during this year with additional seniors events being held at Ilkeston and Mansfield Campuses. Both Groups and Students were also an area of growth and focus.

Ministries and training continued to disciple and develop in many different areas; Growth Track, Alpha, Midweek Clubs for children, Students, Seniors, Kids, Stay and Play, Care for a Coffee, Food support to those in need, Shower Hour for some of the most needy in our communities and ministries into the local Seniors Homes. The church continued to serve its communities through Serve Day and increased giving at Easter and Christmas time.

The Community programmes continued, increased and additional services added through the work of Care for a coffee.

The Church, whilst employing a Central office team and staff at campuses, works with a significant number of volunteers in many areas around Arena.

World Missions

Arena Church continues to be a local church with a global outlook. Through faithful giving and prayer Arena Church is able to uphold and support their partners in other countries.

FINANCIAL REVIEW

At the year end, Arena Church had unrestricted funds totalling £628,188 and restricted funds totalling £45,329, having received income of £488,187 in the year and spent £642,775 during the year.

Arena Church
Trustees Annual Report

The Church's reserves consist of restricted funds and the Accumulated Fund as shown on the Balance Sheet. The aim is to have 2-3 months running costs available; the team are working towards putting firmer budgets in place, identify any area where we can increase income realistically and also restrict non-essential spending in order that this "pot" can be built up.

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

PLANS FOR FUTURE PERIODS

To further increase the work of groups to help the majority of those who attend Arena to find a place where they can build relationships, find support and encouragement.

To continue to build and develop leaders through the Leadership Development programme and see growth at every Campus and building.

To continue to see growth through giving and the Legacy Fund to support the ongoing community initiatives for all campuses and their work locally.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Arena Church is a Registered Charity (number 1052643) and is governed by a trust deed dated 10 April 2006. This is based on the model deed as adopted by Assemblies of God Incorporated for churches within its denomination. The structure of the church continues to be directed by the Senior Pastor's office, guided by Campus Pastors and protected by the trustees.

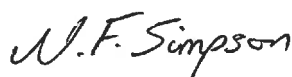
Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

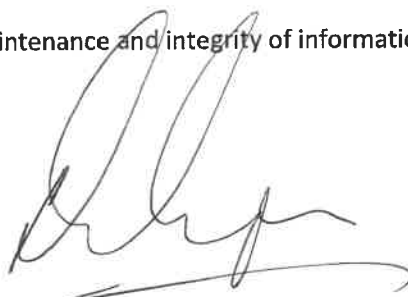
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees



N.F. Simpson
Trustee
12 December 2024



K. THORPE
Trustee
12 December 2024

Arena Church

Independent Examiners Report

Independent Examiner's Report to the trustees of Arena Church

I report to the trustees on my examination of the financial statements of Arena Church for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

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

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 financial statements to be reached.



S. Robinson FCPA CPAA

AHBS Limited

Naylor House

Mundy Street

ILKESTON

Derbyshire

DE7 8DH

12 December 2024

Arena Church
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	324,402	69,459	393,861	336,032
Charitable activities	4	4,324	-	4,324	4,041
Other trading activities	5	67,356	-	67,356	65,252
Other	6	17,803	4,842	22,645	15,944
Total		413,885	74,301	488,186	421,269
Expenditure on:					
Charitable activities	7	175,883	8,500	184,383	59,495
Other	8	392,770	65,621	458,391	390,915
Total		568,653	74,121	642,774	450,410
Net gains on investments		-	-	-	-
Net expenditure	9	(154,768)	180	(154,588)	(29,141)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(154,768)	180	(154,588)	(29,141)
Other gains and losses					
Net movement in funds		(154,768)	180	(154,588)	(29,141)
Reconciliation of funds:					
Total funds brought forward		782,956	45,149	828,105	857,246
Total funds carried forward		628,188	45,329	673,517	828,105

**Arena Church
Balance Sheet**

at 31 March 2024

Charity No. 1052643

		2024 £	2023 £
Fixed assets			
Tangible assets	12	865,447	876,900
		<u>865,447</u>	<u>876,900</u>
Current assets			
Debtors	13	173,339	302,630
Cash at bank and in hand		13,118	42,550
		<u>186,457</u>	<u>345,180</u>
Creditors: Amount falling due within one year	14	(47,935)	(51,619)
		<u>138,522</u>	<u>293,561</u>
Net current assets		1,003,969	1,170,461
Total assets less current liabilities			
Creditors: Amounts falling due after more than one year	15	(330,452)	(342,356)
		<u>673,517</u>	<u>828,105</u>
Net assets excluding pension asset or liability			
		<u>673,517</u>	<u>828,105</u>
Total net assets			
		<u>673,517</u>	<u>828,105</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		45,329	45,149
		<u>45,329</u>	<u>45,149</u>
Unrestricted funds	16		
General funds		627,420	782,188
Designated funds		768	768
		<u>628,188</u>	<u>782,956</u>
Reserves	16		
		<u>673,517</u>	<u>828,105</u>
Total funds			
		<u>673,517</u>	<u>828,105</u>

Approved by the trustees on 12 December 2024

And signed on their behalf by:



N.F. SIMPSON

Trustee

12 December 2024



K. THORPE

Trustee

12 December 2024

Arena Church
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(154,588)	(29,141)
Adjustments for:		
Depreciation of property, plant and equipment	11,453	9,917
Dividends, interest and rents from investments	(22,645)	(15,944)
Decrease/(Increase) in trade and other receivables	129,291	(8,546)
Decrease in trade and other payables	(3,684)	(10,506)
Net cash used in operating activities	<u>(40,173)</u>	<u>(54,220)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	22,645	15,944
Net cash from investing activities	<u>22,645</u>	<u>15,944</u>
Cash flows from financing activities		
Repayment of borrowings	(11,904)	(15,193)
Net cash used in financing activities	<u>(11,904)</u>	<u>(15,193)</u>
Net decrease in cash and cash equivalents	(29,432)	(53,469)
Cash and cash equivalents at the beginning of the year	42,550	96,021
Cash and cash equivalents at the end of the year	<u>13,118</u>	<u>42,552</u>
Components of cash and cash equivalents		
Cash and bank balances	13,118	42,550
	<u>13,118</u>	<u>42,550</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Arena Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Office & Computer Equipment	25% reducing balance
Fixtures, Fittings and Equipment	15% reducing balance

No depreciation is charged on land and buildings as the residual value is believed to be higher than historical cost. Leeming Street Improvements to be written off over a 10 year period commencing 01.04.2015 - straight line.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Arena Church
Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Arena Church
Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	280,244	55,788	336,032
Charitable activities	4,041	-	4,041
Other trading activities	65,252	-	65,252
Other	15,944	-	15,944
Total	365,481	55,788	421,269
Expenditure on:			
Charitable activities	366,488	83,922	450,410
Total	366,488	83,922	450,410
Net income	(1,007)	(28,134)	(29,141)
Net income before other gains/(losses)	(1,007)	(28,134)	(29,141)
Other gains and losses:			
Net movement in funds	(1,007)	(28,134)	(29,141)
Reconciliation of funds:			
Total funds brought forward	783,963	73,283	857,246
Total funds carried forward	782,956	45,149	828,105

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Offerings and Gift Aid	321,588	180	321,768	279,234
Gifts and Special Offerings	2,814	-	2,814	2,925
Arena Legacy	-	69,279	69,279	53,873
	324,402	69,459	393,861	336,032

4 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Events	994	994	1,120
Rental income	3,330	3,330	2,921
	4,324	4,324	4,041

Arena Church
Notes to the Accounts

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Room Hire	62,004	62,004	61,946
Management Charges Arena Community	5,352	5,352	3,306
	<u>67,356</u>	<u>67,356</u>	<u>65,252</u>

6 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
	17,803	4,842	22,645	15,944
	<u>17,803</u>	<u>4,842</u>	<u>22,645</u>	<u>15,944</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Events	52,396	8,500	60,896	49,793
Gifts & Sponsorship	123,487	-	123,487	9,702
<i>Governance costs</i>				
	<u>175,883</u>	<u>8,500</u>	<u>184,383</u>	<u>59,495</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank loan and overdraft interest payable	28,774	-	28,774	18,721
Employee costs	123,120	30,780	153,900	136,020
Motor and travel costs	5,989	-	5,989	5,347
Premises costs	69,599	17,358	86,957	92,057
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	11,455	-	11,455	9,917
General administrative costs	99,066	-	99,066	56,861
Legal and professional costs	54,767	17,483	72,250	71,992
	<u>392,770</u>	<u>65,621</u>	<u>458,391</u>	<u>390,915</u>

Arena Church
Notes to the Accounts

9 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	11,455	9,917

10 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

11 Staff costs

	2024	2023
Salaries and wages	151,978	134,924
Social security costs	871	300
Pension costs	1,051	796
	<u>153,900</u>	<u>136,020</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	Land and buildings	Office & Computer Equipment	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2023	872,710	8,700	64,107	945,517
At 31 March 2024	<u>872,710</u>	<u>8,700</u>	<u>64,107</u>	<u>945,517</u>
Depreciation and impairment				
At 1 April 2023	19,642	8,700	40,275	68,617
Depreciation charge for the year	2,758	-	8,695	11,453
At 31 March 2024	<u>22,400</u>	<u>8,700</u>	<u>48,970</u>	<u>80,070</u>
Net book values				
At 31 March 2024	<u>850,310</u>	-	15,137	865,447
At 31 March 2023	<u>853,068</u>	-	23,832	876,900

13 Debtors

	2024	2023
	£	£
Trade debtors	7,776	11,342
Other debtors	154,639	276,627
Prepayments and accrued income	10,924	14,661
	<u>173,339</u>	<u>302,630</u>

Arena Church
Notes to the Accounts

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	29,708	29,708
Other taxes and social security	788	1,370
Other creditors	9,062	11,185
Accruals	8,377	9,356
	<u>47,935</u>	<u>51,619</u>

15 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	330,452	342,356
	<u>330,452</u>	<u>342,356</u>

16 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Oliva's Fund	1,241	180	-	1,421
Arena Legacy	-	74,121	(74,121)	-
Mundy Street	43,908	-	-	43,908
<i>Total</i>	<u>45,149</u>	<u>74,301</u>	<u>(74,121)</u>	<u>45,329</u>
Unrestricted funds:				
General funds	782,188	413,885	(568,653)	627,420
Designated funds:				
	768	-	-	768
<i>Total</i>	<u>768</u>	<u>-</u>	<u>-</u>	<u>768</u>
Total funds	<u>828,105</u>	<u>488,186</u>	<u>(642,774)</u>	<u>673,517</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Oliva's Fund	Help children in need
Arena Legacy	To develop the churches activities in the community
Mundy Street	Mundy Street building renovation fund

Arena Church
Notes to the Accounts

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	865,447	-	865,447
Net current assets	127,598	10,924	138,522
Creditors due in more than one year and provisions	(330,452)	-	(330,452)
	<u>662,593</u>	<u>10,924</u>	<u>673,517</u>

18 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	42,550	(29,432)	13,118
	<u>42,550</u>	<u>(29,432)</u>	<u>13,118</u>
Bank loans	(372,064)	11,904	(360,160)
	<u>(372,064)</u>	<u>11,904</u>	<u>(360,160)</u>
Net debt	<u>(329,514)</u>	<u>(17,528)</u>	<u>(347,042)</u>

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>1,051</u>	<u>796</u>

Arena Church
Notes to the Accounts

20 Related party disclosures

	2024	2023
	£	£
Transactions with related parties		
<i>Name of related party</i>	Arena Community	
<i>Description of relationship between the parties</i>	Charity subsidiary of Arena Church	
<i>Description of transaction and general amounts involved</i>	Intercompany Account	
<i>Amount due from/(to) the related party</i>	154,639	239,692
<i>Name of related party</i>	The Project Ilkeston Ltd	
<i>Description of relationship between the parties</i>	A wholly owned subsidiary	
<i>Description of transaction and general amounts involved</i>	Intercompany Account	
<i>Amount due from/(to) the related party</i>	38,553	37,053
<i>Name of related party</i>	Turner Consultants Ltd - Julie Turner	
<i>Description of relationship between the parties</i>	person of significant control	
<i>Description of transaction and general amounts involved</i>	consultancy services	
<i>Amount due from/(to) the related party</i>	(13,209)	(12,060)
<i>Name of related party</i>	Grace (GB) Ltd - Kristian Thorpe	
<i>Description of relationship between the parties</i>	minister & trustee	
<i>Description of transaction and general amounts involved</i>	consultancy & expenses	
<i>Amount due from/(to) the related party</i>	(43,992)	(35,540)

Arena Church
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricte d funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Offerings and Gift Aid	321,588	180	321,768	279,234
Gifts and Special Offerings	2,814	-	2,814	2,925
Arena Legacy	-	69,279	69,279	53,873
	<u>324,402</u>	<u>69,459</u>	<u>393,861</u>	<u>336,032</u>
Charitable activities				
Events	994	-	994	1,120
Rental income	3,330	-	3,330	2,921
	<u>4,324</u>	<u>-</u>	<u>4,324</u>	<u>4,041</u>
Other trading activities				
Room Hire	62,004	-	62,004	61,946
Management Charges Arena Community	5,352	-	5,352	3,306
	<u>67,356</u>	<u>-</u>	<u>67,356</u>	<u>65,252</u>
Other				
	17,803	4,842	22,645	15,944
	<u>17,803</u>	<u>4,842</u>	<u>22,645</u>	<u>15,944</u>
Total income and endowments	413,885	74,301	488,186	421,269
Expenditure on:				
Charitable activities				
Events	52,396	8,500	60,896	49,793
Gifts & Sponsorship	123,487	-	123,487	9,702
	<u>175,883</u>	<u>8,500</u>	<u>184,383</u>	<u>59,495</u>
Total of expenditure on charitable activities	175,883	8,500	184,383	59,495
Other expenditure				
Bank loan and overdraft interest payable	28,774	-	28,774	18,721
	<u>28,774</u>	<u>-</u>	<u>28,774</u>	<u>18,721</u>
Employee costs				
Salaries/wages	121,198	30,780	151,978	134,924
Employer's NIC	871	-	871	300
Pension costs	1,051	-	1,051	796
	<u>123,120</u>	<u>30,780</u>	<u>153,900</u>	<u>136,020</u>
Motor and travel costs				
Vehicles - Fuel	297	-	297	30
Vehicles - Insurance and licences	1,280	-	1,280	1,354

Arena Church

Detailed Statement of Financial Activities

Vehicles - Repairs and maintenance	79	-	79	210
Travel and subsistence	4,333	-	4,333	3,753
	<u>5,989</u>	<u>-</u>	<u>5,989</u>	<u>5,347</u>
Premises costs				
Rent	37,380	-	37,380	25,200
Rates	5,756	-	5,756	1,856
Light, heat and power	19,784	6,595	26,379	15,780
Premises cleaning	5,639	-	5,639	-
Premises repairs and maintenance	1,040	10,763	11,803	49,221
	<u>69,599</u>	<u>17,358</u>	<u>86,957</u>	<u>92,057</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	2,758	-	2,758	2,489
Depreciation of Office & Computer Equipment	-	-	-	2,175
Depreciation of Fixtures, Fittings and Equipment	8,697	-	8,697	5,253
Bad debts	38,435	-	38,435	-
Bank charges	800	-	800	1,252
Exchange rate (gain)/loss	422	-	422	-
General insurances	12,223	-	12,223	14,032
Postage and couriers	298	-	298	251
Software, IT support and related costs	2,051	-	2,051	4,184
Stationery and printing	8,972	-	8,972	9,581
Sundry expenses	32,234	-	32,234	23,509
Telephone, fax and broadband	3,631	-	3,631	4,052
	<u>110,521</u>	<u>-</u>	<u>110,521</u>	<u>66,778</u>
Legal and professional costs				
Audit/Independent examination fees	1,200	-	1,200	1,170
Consultancy fees	52,449	17,483	69,932	69,427
Other legal and professional costs	1,118	-	1,118	1,395
	<u>54,767</u>	<u>17,483</u>	<u>72,250</u>	<u>71,992</u>
Total of expenditure of other costs	<u>392,770</u>	<u>65,621</u>	<u>458,391</u>	<u>390,915</u>
Total expenditure	<u>568,653</u>	<u>74,121</u>	<u>642,774</u>	<u>450,410</u>
Net gains on investments	-	-	-	-
Net expenditure	<u>(154,768)</u>	<u>180</u>	<u>(154,588)</u>	<u>(29,141)</u>

**Arena Church
Detailed Statement of Financial Activities**

Net expenditure before other gains/(losses)	(154,768)	180	(154,588)	(29,141)
Other Gains	-	-	-	-
Net movement in funds	(154,768)	180	(154,588)	(29,141)
Reconciliation of funds:				
Total funds brought forward	782,956	45,149	828,105	857,246
Total funds carried forward	628,188	45,329	673,517	828,105

ARENA CHURCH

England & Wales - Charity number 1052643

Accounts

Arena Church

Charity No. 1052643

Trustees' Report and Unaudited Accounts

31 March 2023

**Arena Church
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Detailed Statement of Financial Activities	19 to 21

**Arena Church
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1052643

Principal Office

1 Rutland Street
Ilkeston
Derbyshire
DE7 8DG

Trustees

The following trustees served during the year:

T. Baillie
J.W. Butcher
N. Butcher
P.N. PYE
A. Richardson
N.F. Simpson
K.P. THORPE

Accountants

AHBS Limited
Naylor House
Mundy Street
ILKESTON
Derbyshire
DE7 8DH

Bankers

HSBC
53 Nottingham Road
Eastwood
Nottingham
NG16 3AE

Solicitors

Ben Bourne
Ellis Fermor and Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

OBJECTIVES AND ACTIVITIES

Arena Church

Trustees Annual Report

The objectives of the charity are to provide a place of worship where Christians can meet to share their faith, increase their knowledge and broaden their commitment, and to be effective in the local community by providing services and facilities as appropriate.

The main activity is the holding of Christian religious services and related activities each week for the benefit of Ilkeston, Belper, Nottingham and Mansfield towns and the surrounding areas.

The Trustees believe that the facilities and services that are offered to the public by the Arena Church make available access to all, either as part of the congregation or the local community and as such believe that the charity is of benefit to the whole community. The Trustees confirm that they have complied with their duties under section 17 of the 2011 Charities Act with regard to public benefit.

ACHIEVEMENTS AND PERFORMANCE

report submitted by Julie Turner, Executive Pastor

The Trustees continue to work towards moving to a CIO (Charitable Incorporated Organisation). The instigation of the new CIO had taken longer than hoped due to the delays through the pandemic and delays with through length of time to transfer various assets.

The Board has 7 members and also has 3 sub committees set up for Remuneration, Budgets and Policies. A process for a more robust skills audit had been added to the annual cadence. The Board also added a further sub-committee with accountability to the Board; in the form of a Working Party with a focus on the financial reporting for each area within Arena.

The Church's Safeguarding and Health and Safety Team grew through this year and a team was put in place to support every building particularly with current Government guidelines.

Each building has a designated leader in place who works with the Central office to ensure general maintenance and health and safety requirements are carried out.

VISION

The Senior Leadership Team once again cast the vision for the year at the Annual General Meeting in May and shared the outreach plan through the Legacy Giving. Significant monies were pledged through our Legacy giving.

The Senior Leaders continued to encourage those who attend Arena to be involved in mission, in serving and in teams; to be part of a community that makes a difference. The word for 2022 was FOLLOW and much teaching around what this looks like as a follower of Jesus was shared at each Campus.

The church continued to support our missionaries with regular financial support and additional gift at Christmas time. The Christmas giveaway continued with hampers, selection boxes and toys for children in need into the community.

LEADERSHIP AND TRAINING

The leadership and development of existing leaders and new emerging leaders was a key focus this year. The Arena Ministry School and Bible School continued in 2022 to train and equip not just those attending Arena but available for wider churches also.

Arena also continues to partner with those who attend the Moving Forward Events which run 3-4 times per annum to train, equip, encourage and grow.

Arena Church
Trustees Annual Report

CAMPUSES

Ilkeston, Mansfield, Belper, Nottingham and The Hub Campuses all continued with the Vision to Go and Grow and Love and Serve the World. Whilst all Arena; each Campus having its own area of community outreach. Ongoing relationships are also encouraged with local community groups. Arena continued to assist and train those part of their partnership in Toulouse.

Due to many people now attending live services the online campus approach was revised and a new approach for online.

The Seniors, Youth and Children's work all increased during this year with additional seniors events being held at Ilkeston and Mansfield Campuses. Both Groups and Students were also an area of growth and focus and new leaders were appointed to lead both these areas.

Ministries and training continued to disciple and develop in many different areas; Growth Track, Alpha, Midweek Clubs for children, Parent and Tots, Students, Seniors, Kids, Stay and Play, Care for a Coffee, Food support to those in need, Shower Hour for some of the most needy in our communities and ministries into the local Seniors Homes. The church continued to serve its communities through Serve Day and increased giving at Easter and Christmas time.

The Community programmes continued, increased and additional services added through the work of Care for a coffee and new ministries were added to two of our campuses - Parent and Tots and Shower Hour to reach the needs of the local communities.

The Church, whilst employing a Central office team and staff at campuses, works with a significant number of volunteers in many areas around Arena.

WORLD MISSIONS

Arena Church continues to be a local church with a global outlook. Through faithful giving and prayer Arena Church is able to uphold and support their partners in other countries.

FINANCIAL REVIEW

At the year end, Arena Church had unrestricted funds totalling £782,956 and restricted funds totalling £45,149, having received income of £421,269 in the year and spent £450,410 during the year.

The Church's reserves consist of restricted funds and the Accumulated Fund as shown on the Balance Sheet. The aim is to have 2-3 months running costs available; the team are working towards putting firmer budgets in place, identify any area where we can increase income realistically and also restrict non-essential spending in order that this "pot" can be built up.

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

PLANS FOR FUTURE PERIODS

To further increase the work of groups to help the majority of those who attend Arena to find a place where they can build relationships, find support and encouragement.

To continue to build and develop leaders through the Leadership Development programme and see growth at every Campus and building.

To continue to see growth through giving and the Legacy Fund to support the ongoing community initiatives for all campuses and their work locally.

Arena Church
Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Arena Church is a Registered Charity (number 1052643) and is governed by a trust deed dated 10 April 2006. This is based on the model deed as adopted by Assemblies of God Incorporated for churches within its denomination. The structure of the church continues to be directed by a Senior Leadership Team, guided by Campus Pastors and protected by the trustees.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

Signed on behalf of the charity's trustees



N.F. Simpson
Trustee
14 December 2023



K.P. Thorpe
Trustee
14 December 2023

**Arena Church
Independent Examiners Report**

Independent Examiner's Report to the trustees of Arena Church

I report to the trustees on my examination of the financial statements of Arena Church for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CPAA.

I have completed my examination. I can 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:

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

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 financial statements to be reached.



S.T. Robinson FCPA CPAA

AHBS Limited

Naylor House

Mundy Street

ILKESTON

Derbyshire

DE7 8DH

14 December 2023

Arena Church
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	280,244	55,788	336,032	370,412
Charitable activities	4	4,041	-	4,041	3,931
Other trading activities	5	65,252	-	65,252	29,436
Other	6	15,944	-	15,944	13,111
Total		365,481	55,788	421,269	416,890
Expenditure on:					
Charitable activities	7	366,488	83,922	450,410	387,191
Total		366,488	83,922	450,410	387,191
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	(1,007)	(28,134)	(29,141)	29,699
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(1,007)	(28,134)	(29,141)	29,699
Other gains and losses					
Losses on revaluation of fixed assets		-	-	-	(24,729)
Net movement in funds		(1,007)	(28,134)	(29,141)	4,970
Reconciliation of funds:					
Total funds brought forward		783,963	73,283	857,246	852,276
Total funds carried forward		782,956	45,149	828,105	857,246

**Arena Church
Balance Sheet
at 31 March 2023**

Charity No. 1052643

		2023	2022
		£	£
Fixed assets			
Tangible assets	11	876,900	886,815
		<u>876,900</u>	<u>886,815</u>
Current assets			
Debtors	12	302,630	294,084
Cash at bank and in hand		42,550	96,021
		<u>345,180</u>	<u>390,105</u>
Creditors: Amount falling due within one year	13	(51,619)	(62,118)
Net current assets		293,561	327,987
Total assets less current liabilities		1,170,461	1,214,802
Creditors: Amounts falling due after more than one year	14	(342,356)	(357,556)
Net assets excluding pension asset or liability		828,105	857,246
Total net assets		<u>828,105</u>	<u>857,246</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		45,149	73,283
		<u>45,149</u>	<u>73,283</u>
Unrestricted funds	15		
General funds		782,188	783,195
Designated funds		768	768
		<u>782,956</u>	<u>783,963</u>
Reserves	15		
Total funds		<u>828,105</u>	<u>857,246</u>

Approved by the trustees on 14 December 2023

And signed on their behalf by:

N.F. Simpson

Trustee

14 December 2023

N.F. Simpson

K.P. Thorpe

Trustee

14 December 2023

K.P. Thorpe

Arena Church
Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Arena Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Office & Computer Equipment	25% reducing balance
Fixtures, Fittings and Equipment	15% reducing balance

No depreciation is charged on land and buildings as the residual value is believed to be higher than historical cost. Leeming Street Improvements to be written off over a 10 year period commencing 01.04.2015 - straight line.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Arena Church

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Arena Church

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	296,672	73,740	370,412
Charitable activities	3,931	-	3,931
Other trading activities	29,436	-	29,436
Other	13,111	-	13,111
Total	343,150	73,740	416,890
Expenditure on:			
Charitable activities	320,328	66,863	387,191
Other	24,729	-	24,729
Total	345,057	66,863	411,920
Net income	(1,907)	6,877	4,970
Net income before other gains/(losses)	(1,907)	6,877	4,970
Other gains and losses:			
Net movement in funds	(1,907)	6,877	4,970
Reconciliation of funds:			
Total funds brought forward	785,870	66,406	852,276
Total funds carried forward	783,963	73,283	857,246

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Offerings and Gift Aid	279,234	-	279,234	370,412
Gifts and Special Offerings	1,010	1,915	2,925	-
Arena Legacy	-	53,873	53,873	-
	280,244	55,788	336,032	370,412

Arena Church
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Events	1,120	1,120	3,931
Rental income	2,921	2,921	-
	<u>4,041</u>	<u>4,041</u>	<u>3,931</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Room Hire	61,946	61,946	29,436
Management Charges Arena Community	3,306	3,306	-
	<u>65,252</u>	<u>65,252</u>	<u>29,436</u>

6 Other Income

	Unrestricted	Total 2023	Total 2022
	£	£	£
	15,944	15,944	13,111
	<u>15,944</u>	<u>15,944</u>	<u>13,111</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Events	49,260	10,235	59,495	66,599
Bank loan and overdraft interest payable	18,721	-	18,721	11,933
Employee costs	114,126	21,894	136,020	107,099
Motor and travel costs	5,328	19	5,347	4,946
Premises costs	49,156	42,901	92,057	79,254
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	9,917	-	9,917	11,074
General administrative costs	56,190	671	56,861	33,165
Legal and professional costs	63,790	8,202	71,992	73,121
	<u>366,488</u>	<u>83,922</u>	<u>450,410</u>	<u>387,191</u>

Arena Church
Notes to the Accounts

8 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	9,917	11,074
Independent Examiner's fee	1,200	1,170

9 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
T. Baillie	10,359	-	-
P.N. PYE	26,901	-	-

10 Staff costs

	2023	2022
Salaries and wages	134,924	101,181
Social security costs	300	5,417
Pension costs	796	501
	<u>136,020</u>	<u>107,099</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Land and buildings	Office & Computer Equipment	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2022	<u>872,710</u>	<u>8,700</u>	<u>64,107</u>	<u>945,517</u>
At 31 March 2023	<u>872,710</u>	<u>8,700</u>	<u>64,107</u>	<u>945,517</u>
Depreciation and impairment				
At 1 April 2022	17,154	6,525	35,023	58,702
Depreciation charge for the year	2,489	2,175	5,253	9,917
Transfers	(1)	-	(1)	(2)
At 31 March 2023	<u>19,642</u>	<u>8,700</u>	<u>40,275</u>	<u>68,617</u>
Net book values				
At 31 March 2023	<u>853,068</u>	<u>-</u>	<u>23,832</u>	<u>876,900</u>
At 31 March 2022	<u>855,556</u>	<u>2,175</u>	<u>29,084</u>	<u>886,815</u>

12 Debtors

	2023	2022
	£	£
Trade debtors	11,342	16,902
Other debtors	276,627	277,182
Prepayments and accrued income	14,661	-
	<u>302,630</u>	<u>294,084</u>

Arena Church
Notes to the Accounts

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	29,708	29,701
Other taxes and social security	1,370	-
Other creditors	11,185	32,417
Accruals	9,356	-
	<u>51,619</u>	<u>62,118</u>

14 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	342,356	357,556
	<u>342,356</u>	<u>357,556</u>

Arena Church
Notes to the Accounts

15 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
Olivia's Fund	1,165	180	(104)	1,241
Woman's Aid	86	-	(86)	-
Mercy Fund	-	1,735	(1,735)	-
Business Development Gift Day	500	-	(500)	-
Arena Legacy	-	53,873	(53,873)	-
Mundy Street	71,532	-	(27,624)	43,908
Total	73,283	55,788	(83,922)	45,149
Unrestricted funds:				
General funds	783,195	365,481	(366,488)	782,188
Designated funds:				
	768	-	-	768
Total	768	-	-	768
Total funds	857,246	421,269	(450,410)	828,105

Purposes and restrictions in relation to the funds:

Restricted funds:

Olivia's Fund	Help children in need
Woman's Aid	Charity collection
Mercy Fund	To help people in the community, at home or overseas
Business Development Gift Day	To help people in the community, at home or overseas
Arena Legacy	To develop the churches activities in the community
Mundy Street	Mundy Street building renovation fund

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	876,900	-	876,900
Net current assets	278,900	14,661	293,561
Creditors due in more than one year and provisions	(342,356)	-	(342,356)
	813,444	14,661	828,105

Arena Church
Notes to the Accounts

17 Reconciliation of net debt

	At 1 April	Cash flows	At 31
	2022		March
	£	£	2023
			£
Cash and cash equivalents	96,021	(53,471)	42,550
	<u>96,021</u>	<u>(53,471)</u>	<u>42,550</u>
Bank loans	(387,257)	15,193	(372,064)
	<u>(387,257)</u>	<u>15,193</u>	<u>(372,064)</u>
Net debt	<u>(291,236)</u>	<u>(38,278)</u>	<u>(329,514)</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	<u>796</u>	<u>501</u>

Arena Church**Notes to the Accounts****19 Related party disclosures**

		2023	2022
		£	£
<i>Transactions with related parties</i>			
<i>Name of related party</i>	Arena Community		
<i>Description of relationship between the parties</i>	Charity subsidiary of Arena Church		
<i>Description of transaction and general amounts involved</i>	Intercompany Account		
<i>Amount due from/(to) the related party</i>		239,692	240,129
<i>Name of related party</i>	The Project Ilkeston Ltd		
<i>Description of relationship between the parties</i>	A wholly owned subsidiary		
<i>Description of transaction and general amounts involved</i>	Intercompany Account		
<i>Amount due from/(to) the related party</i>		37,053	37,053
<i>Name of related party</i>	Turner Consultants Ltd - Julie Turner		
<i>Description of relationship between the parties</i>	person of significant control		
<i>Description of transaction and general amounts involved</i>	consultancy services		
<i>Amount due from/(to) the related party</i>		(12,060)	(12,060)
<i>Name of related party</i>	Grace (GB) Ltd - Kristian Thorpe		
<i>Description of relationship between the parties</i>	minister & trustee		
<i>Description of transaction and general amounts involved</i>	consultancy & expenses		
<i>Amount due from/(to) the related party</i>		(35,540)	(30,000)

Arena Church
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Offerings and Gift Aid	279,234	-	279,234	370,412
Gifts and Special Offerings	1,010	1,915	2,925	-
Arena Legacy	-	53,873	53,873	-
	<u>280,244</u>	<u>55,788</u>	<u>336,032</u>	<u>370,412</u>
Charitable activities				
Events	1,120	-	1,120	3,931
Rental income	2,921	-	2,921	-
	<u>4,041</u>	<u>-</u>	<u>4,041</u>	<u>3,931</u>
Other trading activities				
Room Hire	61,946	-	61,946	29,436
Management Charges Arena Community	3,306	-	3,306	-
	<u>65,252</u>	<u>-</u>	<u>65,252</u>	<u>29,436</u>
Other				
	15,944	-	15,944	13,111
	<u>15,944</u>	<u>-</u>	<u>15,944</u>	<u>13,111</u>
Total income and endowments	365,481	55,788	421,269	416,890
Expenditure on:				
Charitable activities				
Events	49,260	10,235	59,495	66,599
	<u>49,260</u>	<u>10,235</u>	<u>59,495</u>	<u>66,599</u>
Total of expenditure on charitable activities	49,260	10,235	59,495	66,599
Other expenditure				
Bank loan and overdraft interest payable	18,721	-	18,721	11,933
	<u>18,721</u>	<u>-</u>	<u>18,721</u>	<u>11,933</u>
Employee costs				
Salaries/wages	113,030	21,894	134,924	101,181
Employer's NIC	300	-	300	5,417
Pension costs	796	-	796	501
	<u>114,126</u>	<u>21,894</u>	<u>136,020</u>	<u>107,099</u>
Motor and travel costs				
Vehicles - Fuel	30	-	30	-
Vehicles - Insurance and licences	1,354	-	1,354	-
Vehicles - Repairs and maintenance	210	-	210	-

Arena Church

Detailed Statement of Financial Activities

Travel and subsistence	3,734	19	3,753	4,946
	<u>5,328</u>	<u>19</u>	<u>5,347</u>	<u>4,946</u>
Premises costs				
Rent	25,200	-	25,200	13,000
Rates	1,856	-	1,856	13,664
Light, heat and power	13,253	2,527	15,780	13,833
Premises repairs and maintenance	8,847	40,374	49,221	38,757
	<u>49,156</u>	<u>42,901</u>	<u>92,057</u>	<u>79,254</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	2,489	-	2,489	2,489
Depreciation of Office & Computer Equipment	2,175	-	2,175	2,175
Depreciation of Fixtures, Fittings and Equipment	5,253	-	5,253	6,410
Bank charges	1,252	-	1,252	1,080
General insurances	14,032	-	14,032	11,446
Postage and couriers	251	-	251	4,836
Software, IT support and related costs	4,184	-	4,184	4,939
Stationery and printing	9,581	-	9,581	-
Sundry expenses	22,838	671	23,509	8,791
Telephone, fax and broadband	4,052	-	4,052	2,073
	<u>66,107</u>	<u>671</u>	<u>66,778</u>	<u>44,239</u>
Legal and professional costs				
Audit/Independent examination fees	1,170	-	1,170	2,460
Consultancy fees	61,225	8,202	69,427	68,551
Other legal and professional costs	1,395	-	1,395	2,110
	<u>63,790</u>	<u>8,202</u>	<u>71,992</u>	<u>73,121</u>
Total of expenditure of other costs	<u>317,228</u>	<u>73,687</u>	<u>390,915</u>	<u>320,592</u>
Total expenditure	<u>366,488</u>	<u>83,922</u>	<u>450,410</u>	<u>387,191</u>
Net gains on investments	-	-	-	-
	<u>(1,007)</u>	<u>(28,134)</u>	<u>(29,141)</u>	<u>29,699</u>
Net (expenditure)/income	<u>(1,007)</u>	<u>(28,134)</u>	<u>(29,141)</u>	<u>29,699</u>
Net (expenditure)/income before other gains/(losses)	<u>(1,007)</u>	<u>(28,134)</u>	<u>(29,141)</u>	<u>29,699</u>
Other recognised gains and losses				
Losses on revaluation of fixed assets	-	-	-	(24,729)
Other Gains	-	-	-	-

Arena Church
Detailed Statement of Financial Activities

Net movement in funds	<u>(1,007)</u>	<u>(28,134)</u>	<u>(29,141)</u>	<u>4,970</u>
Reconciliation of funds:				
Total funds brought forward	783,963	73,283	857,246	852,276
Total funds carried forward	<u>782,956</u>	<u>45,149</u>	<u>828,105</u>	<u>857,246</u>

ARENA CHURCH

England & Wales - Charity number 1052643

Accounts

ARENA CHURCH

CHARITY NO: 1052643

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements of the charity for the year ending 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102).

Objects and Activities for Public Benefit

The objectives of the charity are:-

- a. to provide a place of worship where Christians can meet to share their faith, increase their knowledge and broaden their commitment; and
- b. to be effective in the local community by providing services and facilities as appropriate.

The main activity is the holding of Christian religious services and related activities each week for the benefit of Ilkeston, Belper, Nottingham and Mansfield towns and the surrounding areas.

The Charity is dependent on offerings received from its congregation and donations made. Many of the weekly activities are run by volunteers who are members of the church, and without their commitment given as volunteers the church would not function effectively.

Public Benefit

The Trustees believe that the facilities and services that are offered to the public by the Arena Church make available access to all, either as part of the congregation or the local community and as such believe that the charity is of benefit to the whole community. The Trustees confirm that they have complied with their duties under section 17 of the 2011 Charities Act with regard to public benefit.

Key Achievements and Performance

Structure

During the year the church's infrastructure continued as below even under the very difficult circumstances and year coming through the Coronavirus pandemic. With this structure which was adopted in the previous financial year we believed this helped us enormously to be able to support our campuses, outreaches and all of our partners through this very difficult period.

Our structure is made up principally of 3 groups:-

Directed by a Senior Leadership Team – This team led by the Lead Pastor brings Directional Spiritual, Vision and Strategy to the whole of Arena Church.

Guided by Campus Pastors – The Campus Pastors and their localised Team bring a “grass roots” Pastoral and Outreach lead to each location. This team “care for and shepherd” the individual campuses and “reach out and serve” their geographical location.

Protected by Trustees – The board of trustees bring their considerable marketplace wisdom, skills and expertise to appropriate; legal and financial governance to Arena Church

The last part of our Leadership foundation is found in external Ministries and Ministers:-

We are Strengthened by Apostles – The Senior Leadership, Campus Pastors and Board of Trustee teams of Arena Church recognise the need for proven Apostolic gift input into the church. These relationships add weight, security, wisdom and strength to Arena Church as a whole.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

To this end we had several key people speak into the life of the Church, through a relationship with our Lead Pastor, Kristian Thorpe and via zoom technology were able to encourage and strengthen Arena Church. The Church has been thankful for the ongoing relationships with Mark Sherratt, Senior Pastor, Milton Keynes Christian Centre, Mark Batterson, Senior Pastor, National Community Church, Washington DC, and Chris Raillie, former Church Planting Leader for AG (Assemblies of God) In the States. These Senior Leaders continue to be a support and encouragement to our leaders at Arena Church.

The Trustees also continued with the work required to move to a new CIO (Charitable Incorporated Organisation). The instigation of the new CIO had taken longer than hoped due to the delays through the pandemic and delays particularly with the Charity Commission.

As reported in the last Trustees Report; the Board is now a Board of 7 members and also has 3 sub committees set up for Remuneration, Budgets and Policies. The Board were also hopeful to add 1 or 2 more people to the Board with the necessary skill set. A process for a more robust skill set audit had been added to the Board processes this year.

Vision

The Senior Team cast the vision for this period and in noting the continued success of the Arena 2020 giving into the four key areas it was agreed that this should continue for the foreseeable future under the name of Legacy Giving. This was included and reported in our Vision Sunday AGM. In this financial year £78,000 was pledged through our Legacy Giving.

To continue to build a good financial foundation for growth and meeting the needs of those in our area.

The Senior Leaders continued to move forward with the Christian message and encouraged the congregation to return to live services when it became safe to do so. Little by little people were returning and our Online Campus became reduced in numbers. However our online presence continued and also more people were using podcasts. 6818 podcasts were downloaded during this year.

The Senior Leaders believed it was a time to continue to press forward and endeavour to build with confidence after the difficult season. The word for the Year was PRESENCE. It is God's presence in our lives and in our campuses that makes the difference.

The Board agreed that as well as our regular monthly support to the various Missionaries we have a relationship with that further giving would be sent to our Missionaries at Christmas time. Also the needs increased and more Christmas hampers and toys were given away this year than in previous years. Two thousand five hundred selection boxes were given away, 180 hampers and 94 toys to families in need were given away at Christmas.

Leadership and Training

Groups and Training started to meet again live however some also remained online so that it made it more possible for people to attend. Over the year the cumulative number of people who attended our midweek training or services was 1900 people.

Our small groups meeting midweek continued both online and live and new group training was given to all those in groups. Online training for Growth Track and Digging Deep was also launched around the Campuses making training more accessible, simpler and effective for more people to access.

The Seniors events and groups continued to flourish and the Buddies group saw record figures attending each week at our Ilkeston Campus. The Seniors Events at Christmas, Harvest Festival, Easter and Jubilee saw an average attendance of 90 Seniors.

With the increase in children attending our campuses, it became evident that more people needed to be trained and added to the teams, and our Kids Leader made a priority of training and equipping people at each Campus to include a team to help lead the children's work.

The Youth Team also added leaders to their groups and several smaller groups were set up to train and mentor younger people who are between the ages of 11 and 17.

A new initiative for training leaders was set up with varying stages of training. These were Leadership 101, 201 and 301.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

The numbers of those attending our Care for a Coffee Events in our Mansfield Campus also rose significantly as we continue to see the needs rise in our areas. Our Mansfield Team had to recruit more volunteers from the church to assist. Also a new food club initiative was set up with support from the Church.

The Church's Safeguarding and Health and Safety Team grew through this year and a team was put in place to support every building particularly with current Government guidelines.

Through this time period with the introduction of technology the midweek attendance of Arena Church was the highest it had ever been and the Leadership and Board were very thankful and pleased to note that more people had been trained, encouraged and supported through our midweek programmes.

Our Senior Leaders and Campus Pastors met together in person for several training and teaching events with our Moving Forward Partners around the nation. This group grew and more of the team attended some of the events. The Group meets three times a year in person and four times a year on zoom. The aim of this group is to support church leaders nationally in their work.

Lead Pastor, Kristian Thorpe, had continued to work closely with the Senior Leadership Team and Campus Pastors to ensure every Senior Leader was supported and guided through this time.

Alpha

We did run an online Alpha which was a shorter version than the original. It attracted eight people but was not a great success, so we decided not to run another online until we could find the right people to run it.

Growth Track

Growth Track has had a bit of a revamp recently; the booklets now have a real quality look to them and also all of the sessions are now recorded and available electronically. Both the media and creative teams have done an amazing job. With the sessions now recorded, this will open up the possibility for other leaders to take on Growth Track without the pressure of 'speaking' as such, something that will be looked at in the near future.

2 sessions of Growth Track have been run this year as an 'in person' event:

Ilkeston - March 2022 = 6 people

Mansfield - March 2022 = 15 people

Nottingham didn't run growth track last year but did have the preaching series based on it. Belper did run the sessions but didn't keep a register of who did it.

Departments

Arena Ministry School

Following the issues of the previous two years caused by the pandemic, I am pleased to report that the Arena Ministry School 2022 began on January 20th and concluded successfully twelve weeks later - This being a Thursday night/Friday daytime commitment. Nine students graduated, which means 33 students have now completed the school in its three years of being held.

Arena Bible School

The Arena Bible School for people across all the campuses and age ranges has continued to be held online, with a good take up from the respective campuses. Subjects covered up to year ending include: Angelology, Anthropology, The characters of Elijah and Elisha. The books in overview study of Psalms, Proverbs, Job, Ecclesiastes, Song of Solomon and Joshua. The intention is to both inform and inspire and give everyone a better insight into their own Bible readings and study.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Arena Kids

Our key vision for Arena Kids is to help our children have fun, make friends and follow Jesus. The year 2021-2022 presented challenges and joy. I hope the summary below gives you some insight into this.

Online Services: Over the pandemic we produced weekly videos consisting of: a song, a game and a short message. These were used as the main input for children's ministry up until August 2021. We knew the reach of these videos were limited but there were also a core number of families who watched weekly.

Returning to in-person: As we returned to in person services we took different approaches for each campus. The biggest challenge was getting teams to run groups across both campuses. We started with what we had and I felt God say we just needed to start.

Registration and Databases: This year we have moved to a completely online database. Parents and Carers fill in online line forms with their children's details. These include; date of birth, address, photo permissions and medical information. This information is stored on Google Drive with access limited to only those who have a need for it. We are looking into an online registration so there are no paper copies of registers required on a Sunday morning. From time to time we do need to support families by helping them complete a paper version. This is then transferred to Google Drive and the paper is destroyed.

When children visit Arena they are given a welcome bag, which has some goodies in and information about Arena Kid's and how to register new children.

DBS: Louise Richardson is working through the new team members to ensure they are fully DBS checked.

Curriculum: We have aimed for each campus to cover the same curriculum but to be tailored to the needs of each campus. In the Autumn we looked at the power God's word has to protect us, comfort us and instruct us. In the Spring we focused on topics such as prayer and 'follow'. We have planned most of these sessions in house and the teaching was accompanied by take home sheets to reinforce the weekly learning at home.

Core Team: The core Kids team are the Kid's Leaders for each campus; Louise Bussell at Ilkeston, Olivia Richardson at Mansfield and Sarah Gilbert at Belper. Jeanna Gripper also joined the team this year to support some of the administration tasks.

Light Party: October saw the return of the Light Party at Mansfield and Ilkeston where there were around 30 children at each campus. This took place on the weekend of 31st October to hear about the Light that puts out the darkness. We assembled a great team to achieve this and many non-church families attended.

Christmas: At both Mansfield and Ilkeston campus around 15 children took part in a small play on 12th December. The children did very well as there was limited time to practise and there wasn't always consistency in which children arrive each week for practices. The play was based around the theme that things had been lost, broken or forgotten and Jesus came as a present to restore these things to reflect the challenges of lockdown.

We had wanted to hold a Christmas party for the children this year, however due to the rise in COVID cases this did not go ahead.

Easter: All the children received Easter Egg gifts at Easter.

Ilkeston: Over August 2021 Naomi Hummel led Tots sessions which had a regular group of 3 or 4 children attending. This then continued into the autumn term. She was able to grow her team with new recruits and some returning team. As of March 2022 she has a great team of 6.

In September 2021 I led our 'back to school' service and we launched back into in person services for school aged children with a team of 2 including myself leader and a young leader.

By March 2022 the Team had increased to 8, with 3 of these being young people (between ages of 15 and 17). We continued to do weekly sessions for Tots from 6 months to 2 years. The Kids Church has children aged from 3 to 13. For a number of our children it has been important to let them stay in Kids Church to enable them to feel included in church and these children we are beginning to train up to be young leaders. At the start of each month we have continued with Unleashed which runs through the entire length of the service. During these sessions we have run a 'pre-school' session design for 3 and 4 year olds.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Mansfield: Olivia Richardson was in a similar position with the team in September. Due to the limited team members Mansfield returned to bi weekly sessions, with all children together from Tots to 11 year olds. Over the course of the year they were able to grow the team so that by the spring sessions could be held weekly. Olivia has worked hard to grow her team and by March she had a team of 6 and is looking to restart Unleashed in September 2022.

In March 2022 Mansfield's weekly average attendance was 18 children.

Belper: Sarah continues to be faithful at Belper and has put a lot of time and energy into setting up a beautiful space for the children. Although there have been few regular children attending our Belper Campus they have frequently had children who are visiting due to holidaying in the area. The feedback from these children and their families has been great.

Moving Forward: Since March 2022 there have been a number of changes:

1. Teams at both Ilkeston and Mansfield campuses have increased, providing us with some leaders with a lot of experience in Children's Ministry.
2. At Ilkeston we piloted an after school club 'Friday Night Club' for children aged 7-11. This was well received and attendance peaked at 10 children. There are plans for this to continue in September.
3. We are hoping to start an additional after school club at one of our other locations in the coming year.

All this has been possible with the amazing team that is Arena Kids and with everyone pulling together. It should be noted that Olivia Richardson has continued to work tirelessly and supported every initiative as much as she possibly can, this has proved invaluable to the moving forward of the ministry.

Most importantly, huge thanks to God who has started a great work in our children, provided team and vision. I feel humbled and privileged to be part of this team and thank the Trustees for their continued support.

Arena Students

Arena Students have seen a good year overall. We've been meeting once a month for our World Changers event, and then various small groups have been gathering throughout the month also. We regularly contacted our Small Groups through the SG leaders, met with our team, and checked the overall health of those in Arena Students. As always, our Small Group leaders have done an exceptional job spread over both Ilkeston and Mansfield campuses in keeping in contact with the students. Quite a few of our student teams are coming to the end of their service within Arena Students, so we are praying for a fresh set of leaders and team. We are praying and believing for many more things to come from both Arena Students and the 101 age group too.

Small Groups - Ilkeston

Small Groups still lie at the heart of a relational connection in Arena Church. Several are long established and have proved very helpful to people in difficult times. One or two have newly begun and are establishing well.

Dream Teams

Ilkeston

Post Covid the Hosting Team was severely depleted which meant that most team members were serving on a weekly basis. However there was a willingness from everyone to serve in whatever capacity to enable the church services to function efficiently. Team numbers have slowly recovered and we have also welcomed new people onto different teams. However there are some teams where additional people are required to enable a rotation, freeing up for the members so they are not on duty every week.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Mansfield

We give thanks for all people who serve in any way at the Arena Mansfield campus, the members of the hospitality team have stepped up following the difficulties of the last two years.

The hospitality team in Mansfield has steadily grown in size and experience over the past year from a very small core. We have valued the growth to 20 hosts including many new people and returning members following breaks for the covid pandemic. The hospitality team give all guests a warm and genuine welcome each Sunday whilst the prayer point team are having an important presence in ministering to a number of people each week. Refreshments are now at pre pandemic levels with new members to the team working efficiently to provide pre- and post-service drinks. The security team has welcomed a new team leader taking responsibility for ensuring that the building is securely locked after each service.

We hope that during the next year we will be able to welcome more people to this team as they find their purpose and use the opportunities to serve.

In September 2021, Christine Austin passed on the leadership of the Ilkeston Hosting teams to Neil and Ann Simpson as she stepped into the bigger role of Campus Liaison for all campuses.

Belper

We are in the process of putting Hospitality Teams together at Belper and training will take place in August 2022.

Nottingham

The Sunday evening gathering at Nottingham is run in a small group format. Volunteers facilitate the meetings and welcome guests in a very informal way.

Seniors Events

We have been able to resume our meetings for Seniors at the Ilkeston Campus. We ran a Harvest Festival in October 2021, a Christmas Party and Seniors Carol Service in December 2021. Between 60 and 100 seniors attended each event. We are now running our Buddies friendship group every Wednesday morning and attendance is steadily growing with the majority of guests who do not attend Arena Church services.

We are looking at the possibility of forming a team to visit elderly people in care homes or in their own homes.

Cedars/Larches Nursing Homes

All visitation to these nursing homes was brought to a halt due to Covid. There has also been a change of supervision, so we are yet to resume regular visits. This is something to be pursued in the next year.

World Missions

The reach of Arena Church continues to be not only local but international. We have been able to support Missions Partners again this year in Albania, Slovakia, Romania, Namibia, Greece and France, as well as having partner relationships with Compassion International (a child sponsorship organisation) and Open Doors (A charity bringing informative updates on the persecuted/secret church around the globe). A very new missions initiative is support of Mission India, a church planting ministry of indigenous workers across the great sub-continent of India.

Maintenance

Ilkeston

General maintenance has taken place at the Ilkeston Arena building through volunteers on the maintenance team. There is a problem with the roof and we are engaging a professional roofer to survey and advise on how to rectify the issues.

A team has been working with Chris Clayton (Project Manager) to collate designs and estimates for the renovation of the Ministry School building. The roof was replaced in January 2022 and work on the rest of the building is due to commence in July 2022. The work will be carried out by volunteers and tradesmen.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Mansfield

In addition to general maintenance, the following work has been carried out:

1. May 2021 - Tiled and painted back of bar area to meet health and hygiene standards.
2. May 2021 – Pointed and painted rear garage.
3. 13/05/21 - Converted semi-circle room at the back of the kitchen into a food shop.
4. 15/05/21 - to remove and isolate for renovation works, lighting to proposed food bank.
To supply and fit RCD fuse spur to lighting circuit, install 3 led batten lights (reinstall recycled bulkheads) & 1 door legend emergency light. to repair/relocate 2 metal clad sockets, to relocate 1 IP rated socket.
5. 21/07/21 – To fit and supply Poly safe Safety Floor 37.4sq m. Plus 5 bags screed. Make good floor, screed, fit, seal, and new cap seal to door. Fill mat well with concrete prior to fitting floor.
6. 23/07/21 – Main kitchen - 2x 14-way three phase distribution board fully loaded with RCBO and MCB devices to suit installation requirements. new metal trunking to be installed and new layout of current wiring. all labour/materials and 5yr certification included.
7. 18/10/21 - Fitted a door and frame where the toilet window used to be. Removed the toilet cap, waste and water pipe. (This work was requested by Chris Clayton to gain access to a flat roof so he can carry out future works)
8. 04/01/22 - all electrical accessories damaged or painted over swapped for new approx. 20 in total. 3 emergency lights and one emergency bulkhead swapped for new. materials and labour included.
9. 08/02/22 – Re-fitted loose architrave on double fire doors next to rear kitchen and fitted door stoppers.
10. 08/02/22 – Re-fitted loose radiators in Kids Church room.
11. 17/02/22 – refit loose drainpipe on access road to And Why Not.
12. 03/03/22 – Fitted coded door locks to upper offices and corridors.
13. 29/03/22 - Supplied and fitted rubber roofing to side flat roof.

Belper

In addition to general maintenance, work to renovate the back garden has been completed and roof repairs carried out.

Nottingham

A new boiler has been installed as the previous boiler was condemned. The upper room and basement have been decorated and furnished to be used for church gatherings and for hiring out to external users.

BELPER CAMPUS - report from David Blyth, Campus Pastor

The year continued to be a challenge with social distancing and discretionary masks, a great deal of fear still apparent, some people stayed with the online church, some returned for in person services whilst some did not return. When we took the church over there were only four elderly people from Belper. We slowly attracted more people from Belper and the surrounding villages during the year. The emphasis continued to be solid foundations, strong relationships and serving teams. We had a number of people attend Ministry school and four who went on to leadership training, we had been conscious that we needed to build a worship team and Andi Richardson (who we would like to thank) came to bring live worship on the Sunday services and look to start to build this team, we had two people trained to look after the media desk. We took most of the church through the Growth track on three Sundays after the service and we also baptised three people. We have had a couple of social events using the garden which we have worked hard to make child friendly. We relaunched our small group programme running every other week which was well attended. Our Christmas services were well attended and we delivered hampers to the Pottery School. Out of our relationship with the Head at Pottery School we have been able to provide uniforms and help to 8 families in need. We have also been working with the school on their forest school gardens which were in quite a mess, this is an ongoing project. All in all with the challenges faced it was a successful year.

THE HUB CAMPUS - report from Lisa Harrison, Campus Pastor

The Hub campus is running well, although numbers are not high they average at approximately 15, but 14 of these are unchurched people which is exciting as this is our target group.

The discussion group we run directly after the service has proved successful in terms of building relationships, discipleship and accountability.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

We as a team have come a long way in the last year.

All of us except for Kristian and Olivia Richardson were completely untrained at every level to run a campus.

We as a team have learnt to lead, preach, run baptisms and lead groups.

As our campus runs on a Monday we book events for the bank holiday Mondays.

This ranges from picnics in the park to trips to Skegness. We also utilise our Mansfield campus where we run a service there followed by pizza and the use of the pool tables.

We are of course all still learning and recognise we have much still to learn so still rely on Kristian quite a lot. He meets with the core team which is made up of four people to teach us "all things church/ leadership".

Our goals are to grow the campus by conversion and see people planted and flourishing within the kingdom.

We hope to start a prayer walk team within the next couple of months and a mid week group that will be more of an advanced class than the one which we run after the service.

I hope to get the time to preach twice a month so it will release Kristian a little and move me towards new territory in God.

As stated the team is progressing nicely.

We hope to hold baptisms at least quarterly going forward.

We hope to have more live worship and the worship team is endeavouring to assist us in this. Andy Richardson has provided much needed support by giving up his bank holiday Mondays to bring live worship when we have a service. He also helps with some of our bridging events ie BBQs. He cooked a curry for our group meal that was very much appreciated by the congregation.

We are used to frequent new responses and although the numbers are low, we still get new people. Due to the nature and lifestyle of our congregation there are times they stop attending for a few weeks sometimes longer, but someone new will fill their seat. Our hope is of course to keep people and grow.

Although we have challenges in terms of worship and target group I always feel we are supported from Arena and the leaders.

It is a good sign that some of our campus members now attend Arena Ilkeston weekly on a Sunday and it's not the "tidiest" of our campus who do so.

In summary for a small campus with a small team I feel we are moving in the right direction and of course every hand that has been raised at the offer of salvation through Jesus is a great victory for the kingdom as these are people who are very UNLIKELY to have ever attended another campus and therefore not had the opportunity to hear the truth that will set them free.

ILKESTON CAMPUS - report from Phil Pye, Campus Pastor

In February the Ilkeston Campus Pastor responsibility was handed on to Tim & Helen Bailie, this after a two year personal mentoring programme. It brought to an end my nearly three year role as Ilkeston Campus Pastor following my return from secondment to a church in Manchester. The global pandemic in this time brought significant challenges but the campus is looking to thrive in its next season.

MANSFIELD CAMPUS - report from Josh Turner, Campus Pastor

We have had a great past 12 months since we have reopened.

We have seen all of our small groups repurposed, 4 new groups launched and Nathan Butcher now in place as the campus leader for small groups.

We have had a real influx of new people which has been amazing and it feels like we have great momentum in this area continually, we are praying that God will continue to bless us in this area.

Our community work is forever building, led by Louise Richardson. Our numbers are back to pre covid levels in Care for a Coffee and the new food club we have launched is well on its way to 100 members. This is really blessing our community at this moment.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Our services are really building and that has been helped by investment in new PA speakers that has helped to alleviate some of the sound quality issues we were experiencing.

We are believing for God to do the immeasurably more in this next season.

Thank you to the board for your help, support and Prayer.

NOTTINGHAM CAMPUS - report from Jonathan and Annie Kirk, Campus Co-ordinators

We have been meeting weekly in person since the pandemic ended. We took a hit in numbers due to the majority of our students returning home to different countries, but we've gathered a handful each week and are starting to see momentum rebuild. We're seeing a steady influx of new people each month, and the majority are returning. The connections with local businesses and business people are still ongoing and we've had some buy-in towards our future community outreach from them too. We are very excited about the season ahead and, though not a huge growth that we naively expected, there are many small wins and victories that we have to celebrate. At Easter we were able to distribute Easter eggs to the children at a primary school in Nottingham, and during serve day we were able to paint their school hall to the head teacher's surprise. We were also able to give a gift to the schools' teachers and made great connections regarding emergency food packs for those families known by the schools who may need them in the future.

TOULOUSE CAMPUS - report from Patrick Nana Gassa, Campus Pastor

In April the Covid crisis was still high in France therefore we ran church on zoom for several months. There were not many people attending on Sundays. Only 8 or 10 people were online. We remained like this until August 2021.

In September 2021, the French government decided to lift the Covid measures. Thus we could restart to run in-person church services in the building. Consequently we opened the building and 20 people joined the service. 10 new people were there.

In December 2021, we organised a Christmas carol concert. We had to hire a new venue for this event. It was a great success because all Arena church invited friends and we were more than 100 people.

In March 2022, we had our second baptism service of Toulouse campus with three women who were sisters. It was a very emotional time because their testimonies were so powerful and touched many hearts of new first time guests.

We have experienced a little growth this season which is very encouraging for us as leaders. We have great expectations at the dawn of this new start.

God is at work

Financial Review

The attached Financial Statements show the current state of the finances of the Charity.

At the year end, Arena Church had unrestricted funds totalling £783,963 and restricted funds totalling £73,283, having received income of £416,890 in the year and spent £411,920 during the year.

Risk Review

We have put measures in place to limit areas of risk - the risk register will show this more fully. A concern identified was the need to reduce our restricted funding where possible as this was impacting our cash flow. The finance department have put measures in place to ensure any restricted funding is allocated immediately or as soon as possible.

Reserves Policy

The Church's reserves consist of restricted funds and of the Accumulated Fund as shown on the Balance Sheet.

The aim is to have 2-3 months running costs available; the team are working towards putting firmer budgets in place, identify any areas where we can increase income realistically and also restrict non-essential spending in order that this 'pot' can be built up.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Future Plans

To further increase the number of small groups to help the majority of those who attend Arena to find a place where they can build relationships, find support and encouragement. An encouragement that these could now be held online also made this possible for those who may have previously not been able to join physically into a building.

To strengthen the Board of Trustees with the addition of further non paid Trustees.

To continue to build and develop leaders through our Leadership Development programme.

To continue to see growth through giving and our Legacy Fund would be set up for ongoing financial support to reach, train and equip the Arena Ministry School for training leadership locally and nationally and even globally. Also to support the ongoing community initiatives for all campuses and their ongoing work locally.

Structure, Governance and Management

Arena Church is a Registered Charity (number 1052643) and is governed by a trust deed dated 10 April 2006. This is based on the model deed as adopted by Assemblies of God Incorporated for churches within its denomination.

Arena Church has a triangular leadership foundation made up of principally three groups:-

Directed by a senior leadership team – this team led by the lead pastor brings directional spiritual, vision and strategy to the whole of Arena Church.

Guided by campus pastors – The campus pastors and their localised team bring a 'grass roots' pastoral and outreach lead to each location. This team 'care for and shepherd' the individual campuses and 'reach out and serve' their geographical location.

Protected by trustees – The board of trustees bring their considerable marketplace wisdom, skills and expertise to appropriate, legal and financial governance to Arena Church.

The last part of our leadership foundation is found in external ministries and ministers:-

We are strengthened by Apostles-

The senior leadership, campus pastors and board of trustee teams of Arena Church recognise the need for proven Apostolic gift input into the church. These relationships add weight, security, wisdom and strength to Arena Church as a whole.

Related Parties

Arena Church is a member of the Assemblies of God churches nationally. The church premises are also used by the Arena Community (registered charity number 1115569) and Anera Enterprises Ltd who offer conference facilities and catering for events held within the premises of Arena Church. Arena Community set up a charity shop in Ilkeston, Arena Hope, and a loan has been given by Arena Church to support the venture (see note 13).

ARENA CHURCH

TRUSTEE REPORT FOR THE YEAR ENDED 31 MARCH 2022 - CONTINUED

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY TRUSTEES

Neil F Simpson
Andrew Richardson
Nathan Butcher
Timothy Bailie
John Butcher (appointed 7.7.2021)
Philip Pye (Responsible for day to day activities)
Kristian P Thorpe (Responsible for day to day activities)

EXECUTIVE PASTOR (Person of significant control)
(Consultancy Basis)

Julie Turner

PRINCIPAL ADDRESS

1 Rutland Street
Ilkeston
Derbyshire
DE7 8DG

REGISTERED CHARITY NUMBER

1052643

INDEPENDENT EXAMINER

Mrs D J Lockwood FCA, FCCA & ATT(fellow)
Haines Watts
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

BANKERS

HSBC
63 Bath Street
Ilkeston
Derbyshire
DE7 8DD

SOLICITORS

Ben Bourne
Ellis Fermor and Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022 – CONTINUED

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:-

Signature..........(K Thorpe)

Dated.....15.12.2022.....

Signature..........(P Pye)

Dated.....15.12.2022.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARENA CHURCH

I report to the Trustees on my examination of the accounts of the Arena Church (The Trust) for the year ended 31 March 2022.

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 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 Act.

Independent Examiner's Statement

Since the Trusts gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 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.
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

D. J. Lockwood

.....
Diane Lockwood FCA, ATT & FCCA (Fellow)
Haines Watts
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

Dated *15.12.2022*

ARENA CHURCH

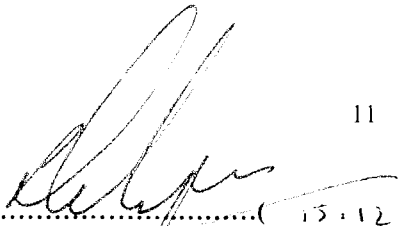
STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 31 MARCH 2022


	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
INCOME							
Income from Donations and Legacies	2	296,672	73,740	370,412	318,748	33,365	352,113
Income from Charitable Activities	2	3,931	-	3,931	-	1,950	1,950
Income from Other Trading Activities	2	29,436	-	29,436	17,794	-	17,794
Other	2	13,111	-	13,111	3,172	286	3,458
JRS Furlough / Erewash Borough Council Grant		-	-	-	40,887	-	40,887
Investment Income		-	-	-	-	-	-
TOTAL INCOME		343,150	73,740	416,890	380,601	35,601	416,202
EXPENDITURE							
Expenditure on Charitable Activities	3	320,328	66,863	387,191	234,502	56,290	290,792
Write off loan and Intercompany balance	13/15	24,729	-	24,729	-	-	-
TOTAL EXPENDITURE		345,057	66,863	411,920	234,502	56,290	290,792
NET INCOME / (EXPENDITURE)		(1,907)	6,877	4,970	146,099	(20,689)	125,410
TOTAL FUNDS BROUGHT FORWARD	12	785,870	66,406	852,276	699,771	27,095	726,866
TRANSFERS BETWEEN FUNDS		-	-	-	(60,000)	60,000	-
TOTAL FUNDS CARRIED FORWARD	12	783,963	73,283	857,246	785,870	66,406	852,276

ARENA CHURCH

BALANCE SHEET AS AT 31 MARCH 2022

	<u>Notes</u>	<u>31.3.22</u>		<u>31.3.21</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Freehold property					
Rutland Street – at cost	4		162,224		162,224
Extensions to date			548,961		548,961
Improvements			8,052		8,052
Mundy Street Building			128,585		128,585
Property improvements – Leeming Street			7,734		10,223
Furniture, fittings and equipment					
at written down value	4		29,084		33,245
Motor vehicles at written down value			2,175		4,350
			<u>886,815</u>		<u>895,640</u>
<u>CURRENT ASSETS</u>					
Debtors	8	16,902			12,073
Cash at bank and in hand		96,021			115,459
Loan to Arena Community		-			20,000
Intercompany Balances	13				
-Anera Enterprises Ltd		-		511	
-Arena Community		240,129		182,312	
-The Project Ilkeston		37,053	277,182	47,053	229,876
			<u>390,105</u>		<u>377,408</u>
<u>Creditors:-</u>					
<u>Amounts falling due in one year</u>					
Sundry Creditors	9	32,417		16,490	
Bank Loan		29,701		28,777	
			<u>62,118</u>	<u>45,267</u>	
<u>NET CURRENTASSETS/(LIABILITIES)</u>					
			327,987		332,141
<u>Creditors:-</u>					
<u>Amounts falling due after more than one year</u>					
Bank loan	9		(357,556)		(375,055)
TOTAL NET ASSETS			<u>857,246</u>		<u>852,276</u>
<u>THE FUNDS OF THE CHARITY:-</u>					
Restricted Funds	12		73,283		66,406
Unrestricted Funds		783,195		781,858	
Designated Funds		768		4,012	
			<u>783,963</u>		<u>785,870</u>
Total Charity Funds	11		<u>857,246</u>		<u>852,276</u>

Signed by  (15.12.2022) Trustee K Thorpe

Signed by  (15.12.2022) Trustee P Pye

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

a) Basis of Preparation

The financial statements have been in accordance with the 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Arena Church meets the definition of a public benefit entity under FRS102.

Going Concern

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

The financial statements are presented in Sterling (£).

Incoming Resources

These are accounted for on a receivable purpose in the period to which they relate. Incoming resources from tax reclaim are included in the SOFA at the same time as the gift to which they relate. Any known incoming resources yet to be received relating to the period before the year end date are included as debtors.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

Investment Income

This is included in the accounts when receivable.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt

Expenditure and Liabilities and Irrecoverable VAT

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources. Liabilities recognised as due at the year end date but at that point not paid are included as creditors.

Fundraising Costs

Fundraising costs comprise the costs of putting on events.

Charitable Activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its objectives. All costs are allocated directly.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Support Costs

Includes cost of the preparation and examination of statutory accounts, and the cost of any legal advice to the Trustees on governance matters.

Fund Accounting

Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year. They are valued at cost, or if gifted at the value to the Charity on receipt.

Depreciation is provided at the following rates in order to write off each asset over its useful life:-

Freehold Property	- Nil
Fixtures, Fittings and Equipment	- 15% on reducing balance
Office & Computer Equipment	- 25% on reducing balance
Improvements to Property	- Nil
Leeming Street Improvements	- To be written off over a 10 year period commencing 1.4.2015 – straight line

No depreciation is charged on land and buildings as the residual value is believed to be higher than historical cost.

Pensions

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions payable for the year are shown in the statement of financial activities.

Debtors

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

Creditors

Creditors and provisions are recognised where the Charity 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 and provisions are normally recognised at their settlement amount.

Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

Taxation

The Charity is exempt from tax on its charitable activities as they further the Charity's aims and, as such, are considered to be charitable activity only.

Judgement and Key Sources of Estimation Uncertainty

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
2. <u>Analysis of Income</u>				
Income from Donations and Legacies				
All Churches Grant	-	5,000	5,000	-
Offerings and Gift Aid income	296,468	-	296,468	263,687
Gifts and Special Offerings	204	2,167	2,371	58,831
Arena Legacy	-	66,573	66,573	29,595
	£ 296,672	£ 73,740	£ 370,412	£ 352,113
Income from Other Trading Activities				
Room Hire	24,882	-	24,882	-
Management Charges				
Arena Community	3,036	-	3,036	8,894
Anera Enterprises Ltd	1,518	-	1,518	3,008
The Project Ilkeston Ltd	-	-	-	5,892
	£ 29,436	£ -	£ 29,436	£ 17,794
Income from Charitable Activities				
Events	1,841	-	1,841	1,950
Rental income	2,090	-	2,090	-
	£ 3,931	£ -	£ 3,931	£ 1,950
Other Income	£ 13,111	£ -	£ 13,111	£ 3,458

The above offerings included aggregated Trustee giving for the year which totalled £24,906 (£12,446: 2021). Other income includes an insurance claim for Bosworth Street which assisted in the upkeep, safety and eventual demolition of the property.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

3. <u>Analysis of Resources Expended</u>	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Charitable Activities				
Allocation of Special Church Offerings	20,507	1,272	21,779	25,050
AOG Contribution	7,602	-	7,602	7,602
Salaries	87,599	19,500	107,099	103,379
Church General Expenses				
& Resource costs	26,008	-	26,008	12,855
Rates and Water	13,664	-	13,664	1,343
Heat and Light	11,333	2,500	13,833	8,463
Repairs and Renewals	4,739	34,018	38,757	6,363
Telephone	2,073	-	2,073	1,249
Office Use, Printing, Postage and Stationery	4,836	-	4,836	2,323
IT and Website Costs	4,939	-	4,939	5,115
Licences and Insurance	11,446	-	11,446	9,667
Mission, Gifts and Sponsorship	7,440	3,000	10,440	16,807
Loan Interest	11,933	-	11,933	12,118
Bank Charges and Interest	1,080	-	1,080	1,449
Youth Work	770	-	770	411
Miscellaneous Costs	5,593	-	5,593	2,077
Depreciation	11,074	-	11,074	12,249
Consultancy	61,978	6,573	68,551	49,456
Events	-	-	-	369
Travel	4,946	-	4,946	741
General Refreshments. Subsistence	3,198	-	3,198	1,405
Mansfield:-				
Rent and Room Hire	13,000	-	13,000	7,847
Support Costs				
Payroll and HR Fees	300	-	300	474
Solicitors Fees & Professional Fees	1,810	-	1,810	780
Independent Accountants Fees	2,460	-	2,460	1,200
	£ 320,328	£ 66,863	£ 387,191	£ 290,792

4. Fixed Assets

	Motor Vehicles	Freehold Land and Buildings	Office Equipment, Furniture, Fittings & Equipment	Leeming Street Improvements	Total
	£	£	£	£	£
Balance brought forward at 1 April 2021 (at written down value)	4,350	847,822	33,245	10,223	895,640
Additions	-	-	2,249	-	2,249
	4,350	847,822	35,494	10,223	897,889
Depreciation for year	2,175	-	6,410	2,489	11,074
Net Book Value at 31 March 2022	£ 2,175	£ 847,822	£ 29,084	£ 7,734	£ 886,815

The freehold property was valued as at 30 June 2008 by Boxall Brown & Jones, Chartered Valuation Surveyors, at a market value of £945,000. There has been no revaluation recognised within the balance sheet. During 2018 a new property was purchased at a cost of £128,585, the building is at 1 Mundy Street, Ilkeston, Derbyshire DE7 8EU.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

Leeming Street

In April 2013 Arena Community, a related party of Arena Church, purchased the property known as Leeming Street as a centre for the community and as a church building. Work has been done to improve the property by Arena Church, who use the property rent paid in the period totalled £6,000 (2021: £1,500). These improvements are depreciated over a 10 year period.

5. Salaries and Expenses

P Pye, a minister and Trustee was paid a gross salary of £37,875 (2021: £48,117). K Thorpe is a minister and Trustee and was personally paid consultancy fees and expenses of £30,000 (2021: £25,820). The consultancy fees are paid to Mr and Mrs Thorpe via a company known as Grace (GB) Ltd. This is allowed in the constitution which has received Charity Commission approval.

There are no employees earning more than £60,000.

Included in ministry and general expenses are staff costs as follows:-

	2022	2021
	£	£
Salaries	101,181	96,051
National Insurance	5,417	6,897
Employee Pension	501	431
	107,099	103,379

The average number of employees during the year was 10.5 (2021: 8), the salary of the highest paid employee totals £37,875 (2021: £48,117).

Mr Kristian Thorpe minister and trustee of the church was paid on his behalf by the charity various life policy contributions, the life policies are held by the church to guarantee payment on death the balance of the mortgage which is personally guaranteed by Mr Thorpe – contributions in the period totalled £299 (2021: £299). Two daughters of Mr Kristian Thorpe are employed by the charity on an employment contract basis.

Mrs Julie Turner – a person of significant control was paid a total of £12,060 (2021: £11,181) for consultancy services supplied in the year through a company known as CJT Ltd, along with mobile phone costs of £540.

	2022	2021
	£	£
K Thorpe (Phone)	540	540
(Christmas Gifts)	-	525

6. Fees for examination of the accounts

	2022	2021
	£	£
Independent Examiner's fees for reporting on the accounts	585	600
Drafting of accounts in SORP format and accounts preparations	585	600
	£ 1,170	£ 1,200

7. Debtors and Prepayments

	2022	2021
	£	£
Trade Debtors	4,169	-
Other Debtors	1,850	180
Prepayments	10,883	11,893
	£ 16,902	£ 12,073

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

8. Creditors and Accruals

	<u>2022</u>	<u>2021</u>
Accruals	11,857	8,036
Trade Creditors	19,889	4,407
PAYE & Pension	671	4,047
	£ 32,417	£ 16,490

Amounts falling due after more than one year

Bank Loan:	1 – 2 years	59,402	57,554
	2 – 5 years	89,103	86,331
	Over 5 years	209,051	231,620
		£ 357,556	£ 375,505

Individual Loans

All individual loans were repaid during the year.

9. Financial Commitments

The bank holds a legal charge over the property known as Arena Church and the Property at 1 Mundy Street, Ilkeston, Derbyshire DE7 8EU.

During the year the church had two leases in place as follows:-

- Clumber Hall Nottingham from 1 August 2019 to 31 July 2024 at £6,000 per annum.
- 16 High Street, Belper from 6 June 2019 to 5 June 2024 at £1 per annum then £1,200 per annum from 6 June 2024.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

10. <u>Analysis of Net Assets between Funds</u>	Unrestricted £	Restricted £	Total £
Tangible Fixed Assets	895,640	-	895,640
Current Assets	265,735	66,406	332,141
Liabilities (Long Term)	(375,505)	-	(375,505)
Net Assets at 31 March 2021	£ 785,870	£ 66,406	£ 852,276

<u>Analysis of Net Assets between Funds</u>	Unrestricted £	Restricted £	Total £
Tangible Fixed Assets	886,815	-	886,815
Current Assets	254,704	73,283	327,987
Liabilities (long-term)	(357,556)	-	(357,556)
Net Assets at 31 March 2022	£ 783,963	£ 73,283	£ 857,246

11. <u>Movement in Funds</u>	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Trf £	At 31 March 2021 £
Restricted Funds					
Women's Aid	-	86	-	-	86
Mercy Funds	-	370	100	-	270
Business Development					
Gift Day	500	-	-	-	500
2020 Fund	26,595	35,145	56,190	60,000	65,550
	£ 27,095	£ 35,601	£ 56,290	£ 60,000	£ 66,406

<u>Movement in Funds</u>	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Trf £	At 31 March 2022 £
Restricted Funds					
Olivia's Fund	-	1,280	115	-	1,165
Women's Aid	86	-	-	-	86
Mercy Funds	270	887	1,157	-	-
Business Development					
Gift Day	500	-	-	-	500
Arena Legacy	-	66,573	41,573	(25,000)	-
Mundy Street	65,550	5,000	24,018	25,000	71,532
	£ 66,406	£ 73,740	£ 66,863	£ -	£ 73,283

Purpose of Restricted Funds

Mercy Fund This was a special offering to help people in the community, at home or overseas, the balance held at 31 March 2022 was £Nil.

Business Development Gift Day These funds relate to a special offering and gifts received to help a business development fund the set up costs, at the year end date there is a balance of £500 carried forward.

Olivia's Fund A fund set up at Belper Campus to help a child in need, now extended to other children who are in need. A balance of £1,165 carried forward.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

<u>Arena Legacy</u>	A new fund to develop the churches activities in the community for outreach in 2020, a balance carried forward at 31 March 2022 of £71,532. The trustees have identified four areas of ministry that are legacy- minded missions fields for us to invest in and build into the next few years.. The trustees believe these three years to be pivotal as we deepen the foundation of OUTWARD FOCUS to touch the world. The four areas that are given to are Campus Planting and Development, Community Transformation, Worldwide Partnerships/Missions Support, Training and Development of New Leaders through the Arena Ministry School. A full copy of the 2020 Giving Booklet is given out to every member of Arena Church.
<u>Mundy Street</u>	This is for the renovation of the building at Mundy Street for the use as a ministry and training centre.
<u>Women's Aid</u>	Monies collected and held at the year end to pass onto the charity known as Women's Aid.
<u>Designated Fund</u>	The Trustees have made a decision to always hold for charitable purposes of their discretion an amount of 10% of monthly income to be used as and when required to address a special need. The 10% holding at 31 March 2022 was £768 and is set aside for charitable purposes if required.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

12. Related Parties

Arena Community

Arena Community is a charity (No: 1115569) working in the communities of Ilkeston and Mansfield, primarily with volunteers from Arena Church and includes charity shops in Ilkeston and Mansfield, as well as a food bank scheme.

Arena Community operates partly from premises owned by the church and a management fee is paid for use of the offices, accounting staff, light and heat etc. The fee for 2022 was £3,036 (2021: £8,894). This is recharged via the intercompany account.

Anera Enterprises Ltd

A wholly owned subsidiary of Arena Community operated from the premises owned by the church and a management fee is paid for the use of the offices, accounting staff and light and heat. The fee for 2022 was £1,518 (2021: £3,008).

The Project Ilkeston Ltd

A wholly owned subsidiary of Arena Community operates from the premises owned by the church and a management fee is paid for the use of the offices, accounting staff and light and heat. The fee for 2022 is £Nil (2021: £5,892).

Arena Church utilises a property owned by Arena Community to hold services in Mansfield, a rent has been charged in this period totalling £6,000 (2021: £1,500). The balance owed at 31.3.22 totalled £Nil (2021: £Nil).

A loan to Arena Community of £66,500 was made in 2015, this was partially repaid with a balance of £20,000 remaining outstanding at 1 April 2021, this has been written off in the year to 31 March 2022.

Arena Church gifted in the year a total including Gift Aid of £7,373 (2021: £8,139) to Arena Community.

No interest has been charged on the intercompany loans.

There are no other related party transactions.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

13. Pension Commitments

The Charity operates a defined contribution pension scheme. The assets are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £501 (2021: £431).

14. Intercompany Accounts

Arena Church operated intercompany accounts with its related businesses Arena Community, Anera Enterprises Ltd and The Project Ilkeston Ltd, to share joint costs and to correctly allocate expenditure. Anera Enterprises Ltd ceased to trade in the year and has been struck off at Companies House at dissolution.

The intercompany balances at 31 March 2022 were:-

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Arena Community	240,129	182,312
Anera Enterprises Ltd (written off at dissolution of the company £4,729)	-	511
The Project Ilkeston Ltd	37,053	47,053

16. Football Team

A team known as 'Arena FC' play matches and train together and are considered to be part of the wider Church community. Match fees are paid and expenses are paid by the team and the entries for both income and expenses are negligible and are excluded from these accounts.

ARENA CHURCH

England & Wales - Charity number 1052643

Accounts

ARENA CHURCH

CHARITY NO: 1052643

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements of the charity for the year ending 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS102).

Objects and Activities for Public Benefit

The objectives of the charity are:-

- a. to provide a place of worship where Christians can meet to share their faith, increase their knowledge and broaden their commitment; and
- b. to be effective in the local community by providing services and facilities as appropriate.

The main activity is the holding of Christian religious services and related activities each week for the benefit of Ilkeston and Mansfield towns and the surrounding areas.

The Charity is dependent on offerings received from its congregation and donations made. Many of the weekly activities are run by volunteers who are members of the church, and without their commitment given as volunteers the church would not function effectively.

Public Benefit

The Trustees believe that the facilities and services that are offered to the public by the Arena Church make available access to all, either as part of the congregation or the local community and as such believe that the charity is of benefit to the whole community. The Trustees confirm that they have complied with their duties under section 17 of the 2011 Charities Act with regard to public benefit.

Key Achievements and Performance

Structure

During the year the church's infrastructure continued as below even under the very difficult circumstances and year surrounded by the Coronavirus Pandemic. With this structure which was adopted in the previous financial year we believed this helped us enormously to be able to support our campuses, outreaches and all of our partners through this very difficult period.

Our structure is made up principally of three groups:-

Directed by a Senior Leadership Team – This team led by the Lead Pastor brings Directional Spiritual, Vision and Strategy to the whole of Arena Church.

Guided by Campus Pastors – The Campus Pastors and their localised Team bring a “grass roots” Pastoral and Outreach lead to each location. This team “care for and shepherd” the individual campuses and “reach out and serve” their geographical location.

Protected by Trustees – The board of trustees bring their considerable marketplace wisdom, skills and expertise to appropriate; legal and financial governance to Arena Church

The last part of our Leadership foundation is found in external Ministries and Ministers:-

We are Strengthened by Apostles – The Senior Leadership, Campus Pastors and Board of Trustee teams of Arena Church recognise the need for proven Apostolic gift input into the church. These relationships add weight, security, wisdom and strength to Arena Church as a whole.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

To this end we had several key people speak into the life of the Church, through a relationship with our Lead Pastor, Kristian Thorpe and via zoom technology were able to encourage and strengthen Arena Church. The Church has been thankful for the ongoing relationships with Mark Sherratt, Senior Pastor, Milton Keynes Christian Centre, Mark Batterson, Senior Pastor, National Community Church, Washington DC, and Chris Raillie, previous Church Planting Leader for AG (Assemblies of God) In the States. These Senior Leaders continue to be a support and encouragement to our leaders at Arena Church.

The Trustees also continued with the work required to move to a new CIO (Charitable Incorporated Organisation) . The instigation of the new CIO had taken longer than hoped due to the delays through the pandemic.

As reported in the last Trustees Report; the Board had been strengthened with the addition of two new trustees (now to a board of seven who met regularly through zoom meetings during this period. However, with the ongoing discussions to move to the CIO would mean the Board needed to look at possible additions to the Board, with the necessary skill set, and ongoing discussions ensued towards the end of this financial year.

Vision

The Senior Team cast the vision for this period with the continuing of our Arena 2020 fund in the four key areas. In this financial year £46,190 had been received through 2020 giving all with the purpose of giving away.

March 2020 the Coronavirus Pandemic affected the whole of the UK and with the Government restrictions during this time the offices and church buildings of Arena Church were closed for the majority of this financial year. The reports from our Assemblies of God organisation was that church finances were expected to reduce significantly during this season but in Arena Church the Leadership were so thankful to report that the giving during this period continued to increase by a total of 2% increase based on the previous year.

However with the closing of the campuses many of the church staff were furloughed and only a handful of the team continued in employment to ensure the continuation of the work of Arena. The Board had reported their thanks to all the team who worked relentlessly through this time to keep everything running smoothly and with such a small team. Once restrictions allowed the team started to return little by little to the offices ensuring all the necessary COVID guidelines were adhered to.

Also during this time Arena launched it's 7th Campus - Church Online. With the restrictions in place the Leadership's vision was to reach all of our current members and beyond through the aid of technology. The Tech Team worked quickly and efficiently to get all of this set up within the space of a few days and through the year a team emerged who were trained, equipped and supported to continue this ever growing work to reach people now not just locally but nationally also.

The church database grew by nearly 100 people during this time.

The vision for 2020 was that it would be a Year of Establishing.

The Board agreed that as well as our regular monthly support to the various Missionaries we have a relationship with that a further £5,000 would be sent during the winter months particularly to those countries who had been hardest hit by the pandemic.

Leadership and Training

With the restrictions through COVID the leadership and training of Arena moved to an online training platform which consisted of weekly and regular prayer meetings, bible training schools and leadership tracks. Also some groups also moved to zoom midweek attendance. In January 2021 a four week training course ensued with a key focus for Groups into 2021 where small groups of people could meet online (or physically when possible) to support and encourage each other.

Some of our support groups were able to continue once restrictions were lifted and our Seniors Buddies Programme was able to restart and support a group of seniors weekly who had felt the loneliness of the recent months of lockdown.

The Church's Safeguarding and Health and Safety Team grew through this year and a team was put in place to support every building particularly with current Government guidelines.

Through this time period with the introduction of technology the midweek attendance of Arena Church was the highest it had ever been and the Leadership and Board were very thankful and pleased to note that more people had been trained, encouraged and supported through our midweek programmes.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Our Senior Leaders and Campus Pastors met in person together for several Learning Community Training Days with leaders from around Europe. The Training was all carried out online and then discussions ensued locally around the key subjects around the main theme of Your Life and Leadership.

Lead Pastor, Kristian Thorpe, had continued to work closely with the Senior Leadership Team and Campus Pastors to ensure every Senior Leader was supported and guided through this time.

Our Moving Forward Partners continued to meet monthly online with two live sessions when permissible held at our Arena Central Office. Our Moving Forward Partners changed, some moving to other networks and some being added to our Moving Forward Partnership. The aim of this group is to support church leaders nationally in their work.

Alpha

We ran two online Alpha programmes online due to the covid restrictions, the programme ran really well, we reduced it to 7 weeks to fit in with the rhythm of the church. Alpha did not reach as many people as anticipated, that was due mainly to a new approach digitally and marketing and advertising. Due to the advent of the online service and resources going into a very important ministry it was decided to leave Alpha until we could build an effective team to take this exciting venture into the future.

Growth Track:

Due to the pandemic we have changed the format to run these online. The numbers that have completed the course are as follows:

July 2020 - online - 7

March 2021 online - 10

We are in the process of revamping the growth track books and then plan to run more sessions.

We ran a new people presentation online where 2 people attended.

Departments

Arena Ministry School

Sadly we had to cancel the proposed school for 2021 due to the ongoing social restrictions brought about by the pandemic. The intention is to run the school again, starting in January 2022. We are also on the cusp of beginning work on a building close to the Arena Ilkeston site which ultimately will give us a purpose-orientated site.

Arena Bible School

At the outset of the pandemic, the Arena Bible School ministry was moved from live at varying campuses to via Zoom, drawing in whoever wished to attend. Overall, as we adjusted, this worked well. Up to the year end March 2021, the amount of Bible School ministry increased, people appreciated the regular opportunity to connect. Subjects covered included some of the 'less read' New Testament books, The Pentateuch and Character Studies.

Arena Kids

Arena Kids has run online this year due to covid. We have run an online service for the kids alongside the church online service. Louise Bussell has done all the organisation for this and involved others in the team to take part too. It involves some kids worship, a game, a bible story and a message. Then there are activities they can complete too. A lot of the children have engaged in this, which is great. During the pandemic we sent cards and activities to the children and gave out Easter eggs. We also set up a Facebook page to connect with the children through their parents. From March 2021 Louise Bussell has taken on the role as Kids Pastor.

Arena Toddlers

This has not run during the year due to COVID 19.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Arena Students

Arena Students have seen a great year overall. During the pandemic, we made the shift to online formats which has worked well. Whilst we weren't able to connect with every child, we did what we could under the circumstances and felt it worked as well as it could do. We regularly contacted our Small Groups through the SG leaders, met with our team, and checked the overall health of those in Arena Students. We continued to meet once per month at our World Changers night online. Our Small Group leaders have done an exceptional job spread over both Ilkeston and Mansfield campuses in keeping in contact with the students. We are praying and believing for many more things to come from both Arena Students and the 101 age group too.

Small Groups - Ilkeston

Again, the inability to meet in homes was severely limited due to the far ranging issues caused by the global health crisis. People have connected by electronic means and as restrictions eased, some groups have been able to return to meeting in person. This will gather pace as we move forward.

Small Groups - Mansfield

We have been on a journey of repurposing our small groups since Helen and myself took on the role of campus pastors. This year we believe we have made real progress. Some groups that had grown stale were curtailed and we intend to launch further groups during the year.

Dream Teams

Due to the Covid-19 pandemic, a number of our volunteers have not been available due to shielding or not feeling comfortable being in church. However, a good number of Dream Teamers have served when church has been able to run and have done an outstanding job in creating a safe environment for people to attend services and helping us to adhere to the government Covid-19 guidelines.

Seniors Events

Due to the Covid-19 pandemic, we have been unable to run any Seniors events or services. However, we created a support bubble for those seniors who are on their own and felt comfortable to come to an informal meeting, after the main lock down in 2020. We have met weekly for one hour for light refreshments and social interaction. A number of our attendees suffer with mental health issues which were heightened during the pandemic. We have created a safe place for them to come and find some support.

Throughout the pandemic, the Seniors team have kept in contact with seniors on our database to make sure they are well and to see if they needed any help with shopping etc.

At Christmas the team made up and delivered 130 gift bags to our seniors.

At Easter we sent out cards and encouragements to everyone on our database.

We are hoping to be able to run seniors services again from the Autumn of 2021.

Cedars/Larches Nursing Homes

We have been unable to visit the homes during the whole of the last 2020/21 year. The faithful team has also been impacted by long term illness, so this ministry will be looked at again so as to its ongoing viability.

Christmas Community Outreach

In partnership with Arena Community there were 160 hampers distributed between all Arena campuses for needy families within schools and the wider community. One hundred dinner boxes were also distributed to needy families via our various campuses. The boxes contained all the necessary ingredients to make a traditional Christmas day family meal. Thirty shoeboxes donated from Dunelm Mansfield, prefilled with gift items for men, women and children were given out - their total value £300. Tubs of chocolates were handed out to school staff and Kingsmill Hospital staff, using monies from the Arena 2020 fund. One hundred and thirty gift bags were distributed to the seniors who would have normally attended the seniors events at Ilkeston. All campuses were able to participate in the Christmas giveaways due to the generosity of Arena Church members, Arena Community, local businesses and individuals who contributed to fund our Christmas community outreach.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

World Missions

Arena Church is delighted to continue to partner with a number of mission partners around the globe, all emerging out of significant connected relationships. These continue to be in Albania, Slovakia, Romania, Namibia, France and Kenya, as well as supporting the international ministry for the oppressed church through Open Doors. The support base has also added a family that have been working with Persians (Iranian immigrants) in Germany.

Maintenance

During the Covid-19 lockdowns, all the maintenance team leaders have carried out and logged weekly checks on the buildings to make sure everything was safe and secure.

Ilkeston

Works during this year have included taking up the tiled floor in the Gallery, screeding and laying carpet tiles. The Auditorium fire escape and metal stairs were painted with edging on the stairs to aid the visually impaired in the event of an evacuation.

Mansfield

Throughout this year, Paul Stokes has carried out redecorating and maintenance work at Leeming Street, engaging outside contractors where necessary.

Work has started on the food store at the back of the kitchen.

The work tops and sinks have been replaced behind the bar in line with guidance given by Environmental Health.

Belper

Work to renovate the back garden has started and the Kids Cabin was erected. Work in the garden is ongoing.

Nottingham

Routine decorating and maintenance has been carried out during this year.

BELPER CAMPUS - report from David Blyth, Campus Pastor

It has been a difficult season in a new Campus plant. With the government's guidelines having an impact on what could or could not be done, followed by a lengthy lockdown our main thrust was to keep encouraging and staying in contact with all those attending the campus. Work on the church building and gardens has been done in fits and starts due to the restrictions. Overall the Campus has remained healthy, stable and upbeat in uncertain times. The decision to move to meeting at 10.30am every week has had a positive impact on everyone associated with the Campus. Our goal coming out of the lockdown was to build a healthy team and put down good foundations to meet the vision for Belper.

THE HUB CAMPUS - report from Lisa Harrison, Campus Pastor

During the lockdown we were unable to hold our normal services. When the restrictions started to ease we started a support group for an hour every Monday. We provided a hot drink and Kristian helped take the group through the Digging Deep to Build Tall material. This group facilitated around 8-10 people in our congregation.

Once the services resumed in July we started to run a discussion group after the service. The purpose of the group is to help people understand more and be able to ask questions. The discussion group takes place straight after the service. We break into smaller groups and provide a light lunch. Then we take the group through a set of questions based on the message provided by Sue Buckley. We believe that this has been very helpful with growing the confidence of some of our regular attenders and has also been beneficial in providing answers to some of the more pressing questions of the group. Attendance varies between 10-12 people.

We are looking to run a Growth Track soon with the intention of following this up with Groups & Bible Studies. It is proposed that some of the Hub team run these groups when we start them.

We are also looking at running another bridging event soon in the hopes to reach more people, as well as producing a leaflet that informs people about our campus.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

ILKESTON CAMPUS - report from Phil Pye, Campus Pastor

Like all local church environments the challenges, demands and necessary shifts in local church life have, in this last season, been unprecedented. A lot of the year was spent online, including Sunday services. However, I am pleased to report morale has held high and the ongoing financial support base of the church has held very strong. We look forward to more 'normal times'.

MANSFIELD CAMPUS - report from Josh Turner, Campus Pastor

This last season has been dictated and marked by coronavirus but from what has been a time of change have come some exciting new beginnings. While our attendance has roughly halved the spirit and atmosphere of our services have been very special. There has been a great sense that God is on the move.

Throughout lockdown we were encouraged by the regular attendance to online gatherings by a healthy contingency from our campus. We have tried to engage as much as possible with those who we haven't seen via direct contact as well as sending out a weekly video of encouragement throughout lockdown.

Care for a Coffee continued to meet in line with the guidance and it has been a lifeline for that community throughout this period. The work that Louise, Lesley and team do is to be commended. We also have been developing plans to start a new food club to bolt on to our community works which will sustainably serve families who struggle to put food on the table. We also have supported flying high academy on a number of projects and as a result we're nominated as their community champions of the year.

We have seen open doors within the community that have historically been firmly shut and we pray that these would lead to continued influence in coming days. We are thankful to the Board for their support in recent times; we still very much believe that the best is yet to come.

NOTTINGHAM CAMPUS - report from Jonathan and Annie Kirk, Campus Co-ordinators

We took the decision to meet online as our campus is predominantly Nottingham based. We met weekly on zoom where we shared stories, worshipped together and taught on a similar theme to the online church theme. We stayed in contact with those who are part of the campus regularly and were able to deliver a few food parcels, clothes, etc to those in need around the life of our campus. Due to the pandemic, there were quite a few of the students who attended the Nottingham campuses that decided to go home to their countries - much to their dismay - and the majority said they felt they had unfinished business in Nottingham and that they had found their family in Arena Church. We are confident as we come out of this pandemic that we will find our feet and move forward using what we learnt throughout the pandemic. The connections with local businesses and business people are still ongoing and we've had some buy-in towards our future community outreach from them too. We are very excited about the season ahead and, though not a huge growth that we naively expected, there are many small wins and victories that we have to celebrate. At Easter we were able to distribute 700 Easter eggs to the children at two primary schools in Nottingham- Huntingdon Primary Academy and Colwick Primary. We were also able to give a gift to the schools' teachers and made great connections regarding emergency food packs for those families known by the schools who may need them in the future.

TOULOUSE CAMPUS - report from Patrick Nana Gassa, Campus Pastor

In April 2020 we were in lockdown because of the covid situation. Therefore I had to find a way to continue to nourish spiritually the people God gave me. I downloaded an app for video editing to record preaching video of myself in my living room.

Therefore every Sunday I sent my preaching video to the church whatsapp group. I tried to do only between 10 and 13 minutes. The goal was to preach something straight and on spot relating with the covid situation. I did this strategy until December 2020.

On Sunday the 4th October 2020 We just opened the venue and bought an inflatable pool to do our first baptism.

Then I changed strategy in January 2021. I took a time of prayer in January to ask God what is the next step for our church.

In February We were allowed to gather with a gauge of 30% capacity of the room – Mask, distance and Gel were compulsory. To save money and because we are a small church I decided only to do church in small groups. We had 2 unbelievers who opened their flat on Sunday and we could gather to share the word of God. And 2 believers also opened their flat on the other Sundays. In this way we could fill 4 Sundays a month, every month until July.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

We had a great time into houses. Most of the time we were 12 people gathered at the appartement. Many of us had great questions. We try to make them a bit closer to God.

God is at work.

Financial Review

The attached Financial Statements show the current state of the finances of the Charity.

At the year end, Arena Church had unrestricted funds totalling £785,870 and restricted funds totalling £66,406 having received income of £416,202 in the year and spent £290,792 during the year.

Risk Review

We have put measures in place to limit areas of risk - the risk register will show this more fully. A concern identified was the need to reduce our restricted funding where possible as this was impacting our cashflow. The finance department have put measures in place to ensure any restricted funding is allocated immediately or as soon as possible.

Reserves Policy

The Church's reserves consist of restricted funds and of the Accumulated Fund as shown on the Balance Sheet.

The aim is to have 2-3 months running costs available; the team are working towards putting firmer budgets in place, identify any areas where we can increase income realistically and also restrict non essential spending in order that this 'pot' can be built up.

Future Plans

To further increase the number of small groups to help the majority of those who attend Arena to find a place where they can build relationships, find support and encouragement. An encouragement that these could now be held online also made this possible for those who may have previously not been able to join physically into a building.

To strengthen the Board of Trustees with the addition of further non paid Trustees.

To continue to build and develop leaders through our Leadership Track, Bible School.

The 2020 Fund would be concluding in March 2021 and the hope would be that a Legacy Fund would be set up for ongoing financial support to reach, train and equip the Arena Ministry School for training leadership locally and nationally and even globally. Also to support the ongoing community initiatives for all campuses and their ongoing work locally.

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Structure, Governance and Management

Arena Church is a Registered Charity (number 1052643) and is governed by a trust deed dated 10 April 2006. This is based on the model deed as adopted by Assemblies of God Incorporated for churches within its denomination.

Arena Church has a triangular leadership foundation made up of principally three groups:-

Directed by a senior leadership team – this team led by the lead pastor brings directional spiritual, vision and strategy to the whole of Arena Church.

Guided by campus pastors – The campus pastors and their localised team bring a 'grass roots' pastoral and outreach lead to each location. This team 'care for and shepherd' the individual campuses and 'reach out and serve' their geographical location.

Protected by trustees – The board of trustees bring their considerable marketplace wisdom, skills and expertise to appropriate, legal and financial governance to Arena Church.

The last part of our leadership foundation is found in external ministries and ministers:-

We are strengthened by Apostles-

The senior leadership, campus pastors and board of trustee teams of Arena Church recognise the need for proven Apostolic gift input into the church. These relationships add weight, security, wisdom and strength to Arena Church as a whole.

Related Parties

Arena Church is a member of the Assemblies of God churches nationally. The church premises are also used by the Arena Community (registered charity number 1115569) and Anera Enterprises Ltd who offer conference facilities and catering for events held within the premises of Arena Church. Arena Community set up a charity shop in Ilkeston, Arena Hope, and a loan has been given by Arena Church to support the venture (see note 13).

ARENA CHURCH

TRUSTEE REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY TRUSTEES

Neil F Simpson
Andrew Richardson
Nathan Butcher (appointed 1.4.2020)
Timothy Bailie (appointed 1.4.2020)

MINISTERS OF THE CHURCH & TRUSTEES

(Responsible for day to day activities)

Philip Pye
Kristian P Thorpe
John Butcher (appointed 7.7.2021)

EXECUTIVE PASTOR (Person of significant control)

(Consultancy Basis)

Julie Turner

PRINCIPAL ADDRESS

1 Rutland Street
Ilkeston
Derbyshire
DE7 8DG

REGISTERED CHARITY NUMBER

1052643

INDEPENDENT EXAMINER

Mrs D J Lockwood FCA, FCCA & ATT(fellow)
Haines Watts
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

BANKERS

HSBC
63 Bath Street
Ilkeston
Derbyshire
DE7 8DD

SOLICITORS

Ben Bourne
Ellis Fermor and Negus
2 Devonshire Avenue
Beeston
Nottingham
NG9 1BS

ARENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021 – CONTINUED

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

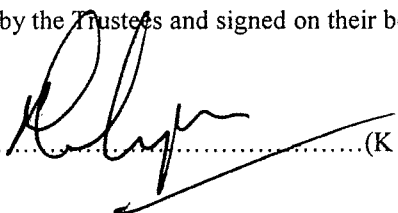
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

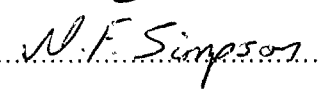
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:-

Signature..........(K Thorpe) Dated.....16.12.2021.....

Signature..........(N F Simpson) Dated.....16.12.2021.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARENA CHURCH

I report to the Trustees on my examination of the accounts of the Arena Church (The Trust) for the year ended 31 March 2021.

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 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 Act.

Independent Examiner's Statement

Since the Trusts gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 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.
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Diane Lockwood FCA, ATT & FCCA(Fellow)

Haines Watts

Cliffe Hill House

D. J. Lockwood

22-26 Nottingham Road

Stapleford

Nottingham

NG9 8AA

Dated *06.12.21*

ARENA CHURCH

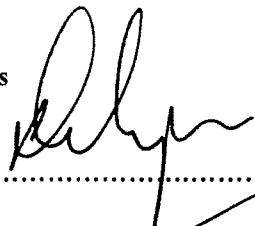
STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
INCOME							
Income from Donations and Legacies	2	318,748	33,365	352,113	255,566	74,622	330,188
Income from Charitable Activities	2	-	1,950	1,950	7,166	-	7,166
Income from Other Trading Activities	2	17,794	-	17,794	23,564	-	23,564
Other	2	3,172	286	3,458	19,099	2,700	21,799
JRS Furlough / Erewash Borough Council Grant		40,887	-	40,887	-	-	-
Investment Income		-	-	-	-	74	74
TOTAL INCOME		380,601	35,601	416,202	305,395	77,396	382,791
EXPENDITURE							
Expenditure on Charitable Activities	3	234,502	56,290	290,792	242,576	110,063	352,639
TOTAL EXPENDITURE		234,502	56,290	290,792	242,576	110,063	352,639
NET INCOME / (EXPENDITURE)		146,099	(20,689)	125,410	62,819	(32,152)	30,152
TOTAL FUNDS BROUGHT FORWARD	12	699,771	27,095	726,866	628,252	68,462	696,714
TRANSFERS BETWEEN FUNDS		(60,000)	60,000	-	8,700	(8,700)	-
TOTAL FUNDS CARRIED FORWARD	12	785,870	66,406	852,276	699,771	27,095	726,866

ARENA CHURCH

BALANCE SHEET AS AT 31 MARCH 2021

	<u>Notes</u>		<u>31.3.21</u>		<u>31.3.20</u>
		£	£	£	£
<u>FIXED ASSETS</u>					
Freehold property					
Rutland Street – at cost	4		162,224		162,224
Extensions to date			548,961		548,961
Improvements			8,052		8,052
Pollards Building			128,585		128,585
Property improvements – Leeming Street			10,223		
Furniture, fittings and equipment at written down value	4		33,245		28,408
Motor vehicles at written down value			4,350		6,525
			<u>895,640</u>		<u>895,467</u>
<u>CURRENT ASSETS</u>					
Debtors	8	12,073			9,120
Cash at bank and in hand		115,459			12,592
Loan to Arena Community		20,000			20,000
Intercompany Balances	13				
-Anera Enterprises Ltd		511		-	
-Arena Community		182,312		172,758	
-The Project Ilkeston		47,053	229,876	41,125	213,883
			<u>377,408</u>		<u>255,595</u>
<u>Creditors:-</u>					
<u>Amounts falling due in one year</u>					
Sundry Creditors	9	16,490		9,044	
Intercompany Balance		-		2,518	
– Anera Enterprises Ltd					
Bank Loan		28,777		30,384	
			<u>45,267</u>	<u>41,946</u>	
<u>NET CURRENT ASSETS/(LIABILITIES)</u>			332,141		213,649
<u>Creditors:-</u>					
<u>Amounts falling due after more than one year</u>					
Bank loan	9		(357,505)		(382,250)
TOTAL NET ASSETS			<u>852,276</u>		<u>726,866</u>
<u>THE FUNDS OF THE CHARITY:-</u>					
Restricted Funds	12		66,406		27,095
Unrestricted Funds		781,858		697,538	
Designated Funds		4,012		2,233	
			<u>785,870</u>		<u>699,771</u>
Total Charity Funds	11		<u>852,276</u>		<u>726,866</u>

Signed by  (16.12.2021) Trustee K Thorpe

Signed by  (16.12.2021) Trustee N Simpson

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

a) Basis of Preparation

The financial statements have been in accordance with the 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Arena Church meets the definition of a public benefit entity under FRS102.

Going Concern

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

The financial statements are presented in Sterling (£).

Incoming Resources

These are accounted for on a receivable purpose in the period to which they relate. Incoming resources from tax reclaim are included in the SOFA at the same time as the gift to which they relate. Any known incoming resources yet to be received relating to the period before the year end date are included as debtors.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

Investment Income

This is included in the accounts when receivable.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt

Expenditure and Liabilities and Irrecoverable VAT

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources. Liabilities recognised as due at the year end date but at that point not paid are included as creditors.

Fundraising Costs

Fundraising costs comprise the costs of putting on events.

Charitable Activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its objectives. All costs are allocated directly.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Support Costs

Includes cost of the preparation and examination of statutory accounts, and the cost of any legal advice to the Trustees on governance matters.

Fund Accounting

Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year. They are valued at cost, or if gifted at the value to the Charity on receipt.

Depreciation is provided at the following rates in order to write off each asset over its useful life:-

Freehold Property	-	Nil
Fixtures, Fittings and Equipment	-	15% on reducing balance
Office & Computer Equipment	-	25% on reducing balance
Improvements to Property	-	Nil
Leeming Street Improvements	-	To be written off over a 10 year period commencing 1.4.2015 - straight line

No depreciation is charged on land and buildings as the residual value is believed to be higher than historical cost.

Pensions

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions payable for the year are shown in the statement of financial activities.

Debtors

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

Creditors

Creditors and provisions are recognised where the Charity 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 and provisions are normally recognised at their settlement amount.

Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

Taxation

The Charity is exempt from tax on its charitable activities as they further the Charity's aims and, as such, are considered to be charitable activity only.

Judgement and Key Sources of Estimation Uncertainty

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
2. <u>Analysis of Income</u>				
Income from Donations and Legacies				
Offerings and Gift Aid income	263,687	-	263,687	252,877
Gifts and Special Offerings	55,061	3,770	58,831	5,973
Arena 2020	-	29,595	29,595	71,338
	£ 318,748	£ 33,365	£ 352,113	£ 330,188
Income from Other Trading Activities				
Management Charges				
Arena Community	8,894	-	8,894	10,680
Assemblies of God	-	-	-	2,204
Anera Enterprises Ltd	3,008	-	3,008	2,952
The Project Ilkeston Ltd	5,892	-	5,892	7,728
	£ 17,794	£ -	£ 17,794	£ 23,564
Income from Charitable Activities				
Events	-	1,950	1,950	7,127
CD's, Books and Magazines	-	-	-	39
	£ -	£ 1,950	£ 1,950	£ 7,166
Other Income	£ 3,172	£ 286	£ 3,458	£ 21,799

The above offerings included aggregated Trustee giving for the year which totalled £12,446 (£17,000: 2020). Other income includes an insurance claim for Bosworth Street which assisted in the upkeep, safety and eventual demolition of the property.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

3. Analysis of Resources Expended	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Charitable Activities				
Allocation of Special Church Offerings	24,950	100	25,050	13,043
AOG Contribution	7,602	-	7,602	7,659
Salaries	47,189	56,190	103,379	103,606
Church General Expenses				
& Resource costs	12,855	-	12,855	20,821
Rates and Water	1,343	-	1,343	983
Heat and Light	8,463	-	8,463	11,172
Repairs and Renewals	6,363	-	6,363	30,086
Telephone	1,249	-	1,249	595
Office Use, Printing, Postage and Stationery	2,323	-	2,323	5,731
IT and Website Costs	5,115	-	5,115	3,432
Licences and Insurance	9,667	-	9,667	8,050
Mission, Gifts and Sponsorship	16,807	-	16,807	5,917
Loan Interest	12,118	-	12,118	15,197
Bank Charges and Interest	1,449	-	1,449	638
Youth Work	411	-	411	1,205
Miscellaneous Costs	2,077	-	2,077	5,917
Depreciation	12,249	-	12,249	10,126
Consultancy	49,456	-	49,456	51,306
Events	369	-	369	10,144
Travel and Subsistence	2,146	-	2,146	19,040
Mansfield:-				
Advertising	-	-	-	22
Rent and Room Hire	7,847	-	7,847	25,029
Bosworth Street (inc demolition costs)	-	-	-	1,435
Support Costs				
Payroll and HR Fees	474	-	474	-
Solicitors Fees & Professional Fees	780	-	780	165
Independent Accountants Fees	1,200	-	1,200	1,320
	£ 234,502	£ 56,290	£ 290,792	£ 352,639

4. Fixed Assets

	Motor Vehicles	Freehold Land and Buildings	Office Equipment, Furniture, Fittings & Equipment	Leeming Street Improvements	Total
	£	£	£	£	£
Balance brought forward at 1 April 2019 (at written down value)	6,525	847,822	28,408	12,712	895,467
Additions	-	-	12,422	-	12,422
	<u>6,525</u>	<u>847,822</u>	<u>40,830</u>	<u>12,712</u>	<u>907,889</u>
Depreciation for year	2,175	-	7,585	2,489	12,249
Net Book Value at 31 March 2021	<u>4,350</u>	<u>£ 847,822</u>	<u>£ 33,245</u>	<u>£ 10,223</u>	<u>£ 895,640</u>

The freehold property was valued as at 30 June 2008 by Boxall Brown & Jones, Chartered Valuation Surveyors, at a market value of £945,000. There has been no revaluation recognised within the balance sheet. During 2018 a new property has been purchased at a cost of £128,585, this was known as the Pollards Building. The building is at 1 Mundy Street, Ilkeston, Derbyshire DE7 8EU.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Leeming Street

In April 2013 Arena Community, a related party of Arena Church, purchased the property known as Leeming Street as a centre for the community and as a church building. Work has been done to improve the property by Arena Church, who use the property rent paid in the period totalled £1,500 (2020: £18,000). These improvements are depreciated over a 10 year period.

5. Salaries and Expenses

P Pye, a minister and Trustee was paid a gross salary of £48,117 (2020: £40,368). K Thorpe is a minister and Trustee and was personally paid consultancy fees and expenses of £25,820 (2020: £21,861) his wife Mrs C Thorpe was personally paid consultancy fees of £658 (2020: £4,725). The consultancy fees are paid to Mr and Mrs Thorpe via a company known as Grace (GB) Ltd. This is allowed in the constitution which has received Charity Commission approval.

There are no employees earning more than £60,000.

Included in ministry and general expenses are staff costs as follows:-

	2021	2020
	£	£
Salaries	96,051	100,146
National Insurance	6,897	3,424
Employee Pension	431	36
	103,379	103,606

The average number of employees during the year was eight (2020: eight), the salary of the highest paid employee totals £48,117 (2020:£40,368).

Mr Kristian Thorpe minister and trustee of the church was paid on his behalf by the charity various life policy contributions, the life policies are held by the church to guarantee payment on death the balance of the mortgage which is personally guaranteed by Mr Thorpe – contributions in the period totalled £299 (2020: £299). Two daughters of Mr Kristian Thorpe are employed by the charity on an employment contract basis.

Mrs Julie Turner – a person of significant control was paid a total of £11,181 (2020: £9,919) for consultancy services supplied in the year through a company known as CJT Ltd, along with a Christmas gift of £350 and mobile phone costs of £540.

6. Trustee Expenses

Expenses were paid to the following trustees:-

	2021	2020
	£	£
K Thorpe (Phone)	540	240
(Travel)	-	226
(Christmas Gifts)	525	2,000

7. Fees for examination of the accounts

	2021	2020
Independent Examiner's fees for reporting on the accounts	600	660
Drafting of accounts in SORP format and accounts preparations	600	660
	£ 1,200	£ 1,320

8. Debtors and Prepayments

	2021	2020
Trade Debtors	-	-
Other Debtors	180	6,153
Prepayments	11,893	2,967
	£ 12,073	£ 9,120

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

9. Creditors and Accruals

	<u>2021</u>	<u>2020</u>
Accruals	8,036	7,014
Trade Creditors	4,407	167
PAYE & Pension	4,047	1,863
	£ <u>16,490</u>	£ <u>9,044</u>

Amounts falling due after more than one year

Bank Loan:	1 – 2 years	57,554	60,768
	2 – 5 years	86,331	91,152
	Over 5 years	231,620	230,330
		£ <u>375,505</u>	£ <u>382,250</u>

Individual Loans

All individual loans were repaid during the year.

10. Financial Commitments

During the year ended 31 March 2019 the Arena Church repaid the original mortgage held with Lloyds bank and entered into a new mortgage with Lloyds to run for a 20 year period.

The bank holds a legal charge over the property known as Arena Church and also the Pollards Building, 1 Mundy Street, Ilkeston, Derbyshire DE7 8EU.

During the year the church entered into two new leases as follows:-

Clumber Hall Nottingham from 1 August 2019 to 31 July 2024 at £6,000 per annum.

16 High Street, Belper from 6 June 2019 to 5 June 2024 at £1 per annum until June 2021 then £1,200 per annum from 6 June 2024.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

11. <u>Analysis of Net Assets between Funds</u>	Unrestricted £	Restricted £	Total £
Tangible Fixed Assets	895,640	-	895,640
Current Assets	265,735	66,406	332,141
Liabilities (Long Term)	(375,505)	-	(375,505)
Net Assets at 31 March 2021	£ 785,870	£ 66,406	£ 852,276

<u>Analysis of Net Assets between Funds</u>	Unrestricted £	Restricted £	Total £
Tangible Fixed Assets	895,467	-	895,467
Current Assets	186,554	27,095	213,649
Liabilities	(382,250)	-	(382,250)
Net Assets at 31 March 2020	£ 699,771	£ 27,095	£ 726,866

12. <u>Movement in Funds</u>	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Trf £	At 31 March 2021 £
Restricted Funds					
Women's Aid	-	86	-	-	86
Mercy Funds	-	370	100	-	270
Business Development					
Gift Day	500	-	-	-	500
2020 Fund	26,595	35,145	56,190	60,000	65,550
	£ 27,095	£ 35,601	£ 56,290	£ 60,000	£ 66,406

12. <u>Movement in Funds</u>	At 1 April 2019 £	Incoming Resources £	Outgoing Resources £	Trf £	At 31 March 2020 £
Restricted Funds					
Mercy Funds	74	-	74	-	-
Business Development					
Gift Day	500	-	-	-	500
2020 Fund	67,888	77,396	109,989	(8,700)	26,595
	£ 68,462	£ 77,396	£ 111,063	£ (8,700)	£ 27,095

Purpose of Restricted Funds

Mercy Fund

This was a special offering to help people in the community, at home or overseas, the balance held at 31 March 2021 was £270.

Business Development
Gift Day

These funds relate to a special offering and gifts received to help a business development fund the set up costs, at the year end date there is a balance of £500 carried forward.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

<u>2020 Fund</u>	A new fund to develop the churches activities in the community for outreach in 2020, a balance carried forward at 31 March 2021 of 65,550. The trustees have identified four areas of ministry that are legacy- minded missions fields for us to invest in and build into the next few years.. The trustees believe these three years to be pivotal as we deepen the foundation of OUTWARD FOCUS to touch the world. The four areas that are given to are Campus Planting and Development, Community Transformation, Worldwide Partnerships/Missions Support, Training and Development of New Leaders through the Arena Ministry School. A full copy of the 2020 Giving Booklet is given out to every member of Arena Church.
<u>Women's Aid</u>	Monies collected and held at the year end to pass onto the charity known as Women's Aid.
<u>Designated Fund</u>	The Trustees have made a decision to always hold for charitable purposes of their discretion an amount of 10% of monthly income to be used as and when required to address a special need. The 10% holding at 31 March 2021 was £4,012 and is set aside for charitable purposes if required.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

13. Related Parties

Arena Community

Arena Community is a charity (No: 1115569) working in the communities of Ilkeston and Mansfield, primarily with volunteers from Arena Church and includes charity shops in Ilkeston and Mansfield, as well as a food bank scheme.

Arena Community operates partly from premises owned by the church and a management fee is paid for use of the offices, accounting staff, light and heat etc. The fee for 2021 was £8,894 (2020: £10,680). This is recharged via the intercompany account.

Anera Enterprises Ltd

A wholly owned subsidiary of Arena Community operated from the premises owned by the church and a management fee is paid for the use of the offices, accounting staff and light and heat. The fee for 2021 was £3,008 (2020: £2,952).

The Project Ilkeston Ltd

A wholly owned subsidiary of Arena Community operates from the premises owned by the church and a management fee is paid for the use of the offices, accounting staff and light and heat. The fee for 2021 is £5,892 (2020: £7,728).

Arena Church utilises a property owned by Arena Community to hold services in Mansfield, a rent has been charged in this period totalling £1,500 (2020: £18,000). The balance owed at 31.3.21 totalled £NIL (2020: £NIL).

A loan to Arena Community of £66,500 was made in 2015, this was partially repaid in the year a balance of £20,000 remains outstanding.

Arena Church gifted in the year a total including Gift Aid of £8,139 (2020: £5,962) to Arena Community.

No interest has been charged on the intercompany loans.

There are no other related party transactions.

ARENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (Continued)

Intercompany Accounts

Arena Church operated intercompany accounts with its related businesses Arena Community, Anera Enterprises Ltd and The Project Ilkeston Ltd, to share joint costs and to correctly allocate expenditure.

The intercompany balances at 31 March 2021 were:-

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Arena Community	182,312	172,758
Anera Enterprises Ltd	511	(2,518)
The Project Ilkeston Ltd	47,053	41,125

Football Team

A team known as 'Arena FC' play matches and train together and are considered to be part of the wider Church community. Match fees are paid and expenses are paid by the team and the entries for both income and expenses are negligible and are excluded from these accounts.