

Charity Registration Number: 1056283

HOPE COMMUNITY CHURCH
TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2024

HOPE COMMUNITY CHURCH

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 – 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 – 16

HOPE COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name	Hope Community Church
Trustees	M Pearce P Beynon M J MacDiarmid K Allen S Pearce (appointed 11 November 2024) A C Longmore (appointed 11 November 2024)
Charity Number	1056283
Principal Address	56 Bull Head Street Wigston Leicester LE18 1PA
Independent Examiner	The Rowleys Partnership Limited Chartered Accountants Charnwood House Harcourt Way Meridian Business Park Leicester LE19 1WP
Bankers	Barclays Bank plc 1-3 Haymarket Towers Leicester LE1 1WA

HOPE COMMUNITY CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the 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 applicable in the UK and Republic of Ireland published in October 2019.

Structure, Governance and Management

Hope Community Church is governed by its constitution; dated April 1995 and amended August 2019. It is administered by the elders, who are also the trustees of the charity.

The church is a member of the New Wine network of churches.

The trustees are appointed by the members of the church and serve for up to five years, after which they may stand again for re-election. Currently, the board of trustees numbers four, with no changes in the last financial year.

Trustees meet monthly, during term time, for prayer and business. Also meeting monthly, a wider group of leaders attend leadership meetings, where the focus is largely on pastoral care within the church community, and prayer for the church. Once a term, the meeting is attended by an 'Extended Leadership Team' of key departmental leaders within the church. These meetings are an opportunity for the elders to share vision, and an opportunity for these key leaders to ask questions and shape the vision presented to them.

In addition to trustees, we have a staff team of six, as well as a cleaner and handyman. These staff members oversee specific areas of operation and activity in the life of the church. Early in the year, we increased the working hours for Emily, our Compassion Ministry Assistant, and in September we employed a Building Administrator, Sarah to help oversee the use of and maintenance of the building day-to-day.

Governance and support costs are shown in the notes to the accounts. The types of funds are disclosed on the face of the balance sheet.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

Objectives and Activities

The objectives of the charity are stated in the constitution and we see these being worked out through the advancement of the kingdom of God through the Gospel of Jesus Christ. This results in the building up of believers, the practical outworking of Christian faith by relief of human suffering and poverty within the community and reaching out with the good news of Jesus Christ.

The level of performance against objectives reflects the commitment of the members who volunteer their time, energy and money freely because of their faith. The leadership and management of this activity is the primary responsibility of the trustees and paid staff.

HOPE COMMUNITY CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

Objectives and Activities - continued

Last year, we planned to review our existing structures and systems in order to allow us to continue to grow in a healthy and fruitful way. This review took the majority of the year, and we started to implement some of these changes at the end of the financial year, which will come across in the report below.

Community Outreach

We are in the privileged position to have three members of staff - Marilyn, Lesley and Emily - whose sole focus is on community outreach. In addition to these staff members, there is a host of volunteers who run other outreach projects or help support those who do.

The CAP debt centre has continued to have a significant role in the life of the community. 21 new clients have been taken on this year, with seven going debt free during that time, as well as several CAP money courses being run in the local community. This ministry is delivered by Marilyn, with support of Emily and a group of volunteer befrienders.

The Hope Hub, likewise, has continued to be utilised well by the community. This year 171 families have been provided with clothing, household items and toiletries through the work of the Hope Hub. As well as taking referrals, the Hope Hub has a monthly drop-in session where clients can stay for tea and coffee. Over the Christmas period, 163 gifts were distributed to 54 households.

We have also continued to run weekly Tuesday sessions on a local council estate (Boulter Crescent), aimed at bringing local residents together, providing community for otherwise isolated people.

Additionally, we have continued to run Kintsugi Hope wellbeing courses, which are open both to church and wider community. These are smaller groups where issues of mental health, stress and anxiety are talked through in a safe context.

Our family support continued to thrive, with up to 80 children attending one of two tots groups in the week. This is delivered by our Family Outreach worker, Lesley, and a team of faithful volunteers. However, we made the decision to temporarily stop tots from July in order to allow Lesley to focus more of her time on her other projects. We hope to relaunch tots within the next 12 months.

The team also runs a weekly 'Let's Do Life' group, which provides targeted support for local, often vulnerable, young families. This is much smaller, with around eight families attending weekly. The aim is to give these young families the skills to thrive as parents economically, emotionally and spiritually. It has been incredibly well-received by those who attend, with much thanks going to the small committed team delivering this service. Through grant funding, we were able to provide meals for around half of the year, with 425 meals provided in that time-frame.

The Tuesday morning coffee morning has continued to flourish, with up to 50 older community members attending each week, finding a place for community, support and fun. Additionally, a number of other events have been organised including meals attended by over a hundred people and coach loads of attendees going day trips. These have been funded by incredibly generous gifts from the community, and resourced by Church member Hannah Owers and her team of amazing volunteers.

The Hub Club, which we run in partnership with the local NHS Social Prescribers has continued to provide a valuable place of community and referral to key agencies. Up to 40 people attend every week and have the opportunity to socialise, but also access health, mental health, benefits and social support. This has enabled us to also run larger events such as a Mental Health roadshow where community support providers are able to have a stall for local residents to come and find out more information.

We continue to host two Foodbank sessions each week, run by Leicester South Foodbank, who also run a community meal from our building. Each week, those in need of emergency food parcels receive one at one of these sessions.

HOPE COMMUNITY CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

Church Community Events and Activities

Our Sundays are the high point of our regular activities. They are open to anyone to attend, and we have up to 180 attending each Sunday morning, though we have over 180 adults and 100 children on our address list.

Each week, there is half an hour of collective worship, at which point the children and young people go out to their own groups, which provides them with a context to learn about faith in ways appropriate to their age groups. We have around 30 DBS-checked volunteers leading these sessions. These are led by Katie Vaughan, our Children and Youth worker.

Also led by Katie and her team of volunteers is the midweek Youth work, Thursday Night Inferno, which attracts up to 40 11-18 year olds each Thursday, for fun, games and discussion about faith. This year, Katie split the Thursday evening into two sessions based on age-categories, which run consecutively on Thursday nights. There is also a more in-depth group for those wanting to look deeper at faith, which a smaller number attend.

Katie also started a Tuesday 'Hope Kids Club' which provides for primary-aged children what TNI does for secondary-aged youth. This has steadily grown over the year and now attracts over 20 children each week.

Once a term, we continue to run 'Messy Church' in our Sunday gatherings, which is a morning full of crafts and activities aimed at younger children and their families, and attracts a large number of community families. We are seeing over 50 people from the community in addition to normal church attendees at Messy Church.

After several years running a Small group system of short courses with termly sign-ups, we transitioned this year to running longer-term groups, which we call 'Hope Communities'. The aim is to enable building relationships and support in smaller bubbles of people within the larger Church community, while spending time learning about faith together. These tend to meet fortnightly during term-time.

Each Christmas, we run a whole load of festive events. This year we ran eight Carol singing events, ranging from Carols by Candlelight through to carols in a local pub or the open air. These events are always popular and we had hundreds of people coming to these events over the month.

We also ran Jewel and Release (women's and men's day conferences), which attracted between 150-200 people each from Leicester, Leicestershire and beyond. They are fantastic events, with guest speakers and a team of volunteers who make them happen, led by Nick and Gayle Eason, and Amy Longmore.

We continue to offer pastoral support for our members through men's and women's ministries, Hope Communities and through our pastoral care team who are able to visit those who are sick and struggling. We also have networks of people within the church community who are able to support in practical ways those who are struggling.

Support of Mission Partners

The church continues to support the work of two of our members in their involvement with the El Alfarero Project in Bolivia. Their newsletters are distributed among the church family to share news, inform prayers, and stimulate financial support. We were privileged for them to spend a significant amount of time back in the UK, which gave them an opportunity to reconnect with the church family.

We have continued to support the sharing of the Gospel to Jewish people by financially and pastorally supporting two of our Church members who work for Christian Mission to the Jews. These church members retired from this work this year, and we decided that the financial support will not continue into next year.

HOPE COMMUNITY CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

Support of Mission Partners - continued

Through one of the church members, we have links with St Stephen's Society which has its headquarters in Hong Kong. We support this with prayer and gifts.

We started financially supporting one of our members who works nationally in helping men engage with faith through the work of Christian Vision for Men. Many of the men he supports have significant mental health concerns, so we are excited about this ministry.

Additionally, we started to financially support the work of the Bethany Children's Trust, where one of our members is the CEO. BCT works with partner projects in Sub-Saharan Africa to mobilise Christians and Churches to support vulnerable children at risk in their communities.

New Congregations

As mentioned in last-year's trustees report, we aimed to start further congregations after a period of consultation with the membership of the church. In the Summer, a team from Hope successfully launched a new, independent, church in Lutterworth called Life Church Lutterworth. We will continue to partner with them for as long as is practicable, and have committed to financial support for them for the next 12 months.

We also started a much smaller gathering, once a month, in the Boulter Crescent Community Flat. This is called 'cafe church' and draws a small but growing number of residents on the estate.

And in September, we officially launched 'Hope South Wigston', which is a second site of Hope Church in a neighbouring estate. This service meets weekly, in the afternoon and aims to cater to families and young people in the local area.

Future plans

For the past few months, the focus has been mainly on putting systems and structures in place that would allow us to grow sustainably. We expect that to be our focus for the next twelve months also.

Our first priority is to move from an unincorporated charity to a Charitable Incorporated Organisation (CIO), which will mean we need to approve a new Constitution and Church Handbook. This will have a number of benefits, including allowing us to hold property in our name, as well as providing limited liability for trustees.

With regard to trustees, we are hoping to appoint two new trustees for the church, who will also act as church elders. This will increase our capacity and robustness as a leadership. In addition to this, we are planning to form an operational team to support the trustees in fulfilling their legal charitable obligations. More than this, we are hoping to appoint an Assistant Leader towards the end of this financial year to help lead our growing church.

In September, we had a pledge day for the building project that has been in the works for over three years now. We are at the point where designs are finalised, and so we are anticipating that this work will be finished this year, allowing more space in the building for community and youth work, and for catering for larger groups.

We will also continue to think through growing into new areas by planting and starting new congregations, though we do not anticipate that we will start a new congregation in the next year.

HOPE COMMUNITY CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

Financial Review

The state of the Charity's finances is shown in the attached Statement of financial Activities, balance sheets, and notes to the accounts. Due to the ongoing sacrificial giving of our members, we are incredibly pleased that income has exceeded expenditure this past year. Looking forward to the coming year, we anticipate greatly increased expenditure as we redevelop part of the building, which we hope will be matched by giving from the church and grant funding.

Reserves Policy

The trustees aim to keep approximately three months' salary and support costs in the unrestricted funds. We currently have £754,529 in our unrestricted funds (2023: £772,495) which is more than the required amount, and allows us reserve for major building maintenance and development.

Summary

This year has been an exciting one in the life of Hope Church, as we have looked to plant out new congregations and work. We are encouraged at the continued financial provision to enable us to do this vital work, and are pleased that we have been able to strengthen our systems and structures to encourage further growth into the future. We are excited about further developing the work in the coming year, with the planned building works to come.

Approved on behalf of the trustees on

Matt MacDiarmid (trustee)

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2024, which are set out on pages 8 to 16.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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

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

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

I 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.

Mrs L G Parkes FCA FCCA (Independent Examiner)

The Rowleys Partnership Limited
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WP

Date:

HOPE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023
Income from:					
Donations & grants, inc Gift Aid	2	214,641	9,824	224,465	189,473
Investment income	2	2,052	-	2,052	870
Total Incoming resources		216,693	9,824	226,517	190,343
Expenditure on:					
Charitable expenditure					
Cost of activities in furtherance of the charity's objects					
Donations payable	3	26,743	732	27,475	26,390
Charitable expenditure	4	47,143	2,002	49,145	31,579
Governance and support costs	5	45,842	-	45,842	30,126
Staff and ministry costs	6	83,389	36,737	120,126	111,747
Total resources expended		203,117	39,471	242,588	199,842
Net income/(expenditure)		13,576	(29,647)	(16,071)	(9,499)
Transfers between funds	10	(31,542)	31,542	-	-
Net movement in funds		(17,966)	1,895	(16,071)	(9,499)
Funds brought forward		772,495	15,806	788,301	797,800
Funds carried forward		754,529	17,701	772,230	788,301

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

HOPE COMMUNITY CHURCH

BALANCE SHEET AS AT 30 SEPTEMBER 2024

	NOTE	2024	2023
		£	£
Fixed assets			
Tangible assets	7	602,456	628,517
Current Assets			
Debtors	8	9,825	7,374
Cash at bank and in hand		183,616	156,378
		<u>193,441</u>	<u>163,752</u>
Current liabilities			
Creditors falling due within one year	9	23,667	3,968
		<u></u>	<u></u>
Net current assets		169,774	159,784
		<u></u>	<u></u>
Net assets		772,230	788,301
		<u><u></u></u>	<u><u></u></u>
Represented by:			
Unrestricted Funds		754,529	772,495
Restricted Funds	10	17,701	15,806
		<u></u>	<u></u>
Total Funds		772,230	788,301
		<u><u></u></u>	<u><u></u></u>

Approved on behalf of the trustees on

Matt MacDiarmid (trustee)

1. Accounting Policies

1.1 Basis of preparation of financial statements

Hope Community Church is an unincorporated charity registered in England and Wales. The address of the charity is given in the charity information on page 1 of these financial statements.

The financial statements of the charity, which is a public benefit entity as defined by FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds structure

Certain income is given for specific purposes. These funds are shown as restricted funds. As the money is spent, likewise the cost will also be shown under restricted funds. Monies given for restricted purposes primarily relate to gifts towards the HUB, mission, hardship and the CAP centre. Other funds given to further the charitable objects generally are classed as unrestricted funds. These may also include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

1.3 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1.4 Gift Aid

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

HOPE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

1 Accounting policies continued

1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

1.6 Irrecoverable VAT

Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates.

1.7 Allocation of overheads and support costs

Overhead and support costs have been allocated first between charitable activity and governance. The apportionment is based upon the trustees' estimation of administrative activities versus the charitable activities themselves.

1.8 Charitable Activities

Charitable activities include expenditure incurred by the charity in the delivery of its activities, including grants made, gifts and donations to individuals and institutions and apportionment of overhead and support costs.

1.9 Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy and examination fees.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life on a straight line basis, as follows:

Freehold buildings	over 50 yrs
Fixtures, fittings and equipment	2 to 5 yrs

1.11 Debtors and creditors

Debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash on deposit.

1.13 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

HOPE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

2 Incoming Resources

	Unrestricted Fund £	Restricted Fund £	2024 £	Unrestricted Fund £	Restricted Fund £	2023 £
Donations Received:						
Regular Giving - Gift Aid	190,011	6,833	196,844	147,731	12,618	160,349
Regular Giving - Non Gift Aid	11,633	91	11,724	10,703	628	11,331
Special Donation - Gift Aid	-	-	-	2,231	-	2,231
Special Donation - Non Gift Aid	1,250	-	1,250	755	-	755
Other Donations	2,675	-	2,675	2,929	-	2,929
Other Income:						
Miscellaneous Income	9,072	-	9,072	6,378	-	6,378
Grants	-	2,900	2,900	5,500	-	5,500
	<u>214,641</u>	<u>9,824</u>	<u>224,465</u>	<u>176,227</u>	<u>13,246</u>	<u>189,473</u>
Investment Income:						
Bank Interest	2,052	-	2,052	870	-	870
	<u>2,052</u>	<u>-</u>	<u>2,052</u>	<u>870</u>	<u>-</u>	<u>870</u>

3 Donations payable

The following donations were made during the year:

	Unrestricted Fund £	Restricted Fund £	2024 £	Unrestricted Fund £	Restricted Fund £	2023 £
Mission and welfare organisations:						
Friths	9,600	-	9,600	9,600	-	9,600
Hames	-	-	-	2,255	-	2,255
Jakin	1,060	-	1,060	1,040	-	1,040
CAP - Contribution to Head Office	3,600	500	4,100	3,600	330	3,930
Bethany Childrens Trust	4,800	-	4,800	-	-	-
Christian Vision for Men	2,400	-	2,400	-	-	-
Life Church Lutterworth	500	-	500	-	-	-
Other	965	232	1,197	5,882	803	6,685
	<u>22,925</u>	<u>732</u>	<u>23,657</u>	<u>22,377</u>	<u>1,133</u>	<u>23,510</u>
Donations to individuals	3,818	-	3,818	2,820	60	2,880
	<u>26,743</u>	<u>732</u>	<u>27,475</u>	<u>25,197</u>	<u>1,193</u>	<u>26,390</u>

HOPE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

4 Charitable expenditure

	Unrestricted Fund £	Restricted Fund £	2024 £	Unrestricted Fund £	Restricted Fund £	2023 £
Repairs and renewals	20,140	-	20,140	2,054	-	2,054
Property running costs	18,065	-	18,065	15,762	-	15,762
Insurance	4,934	-	4,934	4,462	-	4,462
Telephone	1,520	-	1,520	1,833	-	1,833
Computer expenses	431	-	431	573	-	573
Hub expenses	-	2,002	2,002	-	2,290	2,290
Miscellaneous expenses	2,053	-	2,053	4,605	-	4,605
	<u>47,143</u>	<u>2,002</u>	<u>49,145</u>	<u>29,289</u>	<u>2,290</u>	<u>31,579</u>

5 Governance and support costs

	Charitable Activity £	Governance £	2024 £	Charitable Activity £	Governance £	2023 £
Depreciation to freehold property	23,132	-	23,132	23,132	-	23,132
Depreciation to fixtures and fittings	2,929	-	2,929	2,473	-	2,473
Consultants and professional fees	15,779	-	15,779	1,004	-	1,004
Independent examiners fees:						
Examination of accounts	1,920	-	1,920	1,614	-	1,614
Postage, stationery and sundries	2,082	-	2,082	1,903	-	1,903
	<u>45,842</u>	<u>-</u>	<u>45,842</u>	<u>30,126</u>	<u>-</u>	<u>30,126</u>

6 Staff and ministry costs

	Unrestricted Fund £	Restricted Fund £	2024 £	Unrestricted Fund £	Restricted Fund £	2023 £
Salaries, NI and expenses	78,457	36,737	115,194	75,561	29,577	105,138
Training and team expenses	618	-	618	675	-	675
Youth ministries	819	-	819	1,404	-	1,404
Outreach	1,836	-	1,836	2,587	-	2,587
Worship and sound equipment	1,339	-	1,339	1,443	-	1,443
Preaching fees and ministry expenses	320	-	320	500	-	500
	<u>83,389</u>	<u>36,737</u>	<u>120,126</u>	<u>82,170</u>	<u>29,577</u>	<u>111,747</u>

HOPE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

7 Tangible assets

	Freehold Land and buildings £	Fixtures Fittings and equipment £	Total £
Cost			
At 1 October 2023	1,156,581	80,453	1,237,034
Additions	-	-	-
	<u>1,156,581</u>	<u>80,453</u>	<u>1,237,034</u>
At 30 September 2024	1,156,581	80,453	1,237,034
	<u>1,156,581</u>	<u>80,453</u>	<u>1,237,034</u>
Depreciation			
At 1 October 2023	542,708	65,809	608,517
Charge for the year	23,132	2,929	26,061
	<u>565,840</u>	<u>68,738</u>	<u>634,578</u>
At 30 September 2024	565,840	68,738	634,578
	<u>565,840</u>	<u>68,738</u>	<u>634,578</u>
Net book value			
At 30 September 2024	590,741	11,715	602,456
	<u>590,741</u>	<u>11,715</u>	<u>602,456</u>
At 30 September 2023	613,873	14,644	628,517
	<u>613,873</u>	<u>14,644</u>	<u>628,517</u>

On 22nd October 2019 official custodian of the Church's freehold property was transferred by the trustees from named individuals to the to 'The Charity Commission of England and Wales'. This is a statutory holding under Section 21 and Schedule 2 of the '2011 Charities Act'.

8 Debtors

	2024 £	2023 £
Gift Aid recoverable	9,640	7,374
Other debtors	185	-
	<u>9,825</u>	<u>7,374</u>

9 Creditors falling due within one year

	2024 £	2023 £
Trade creditors	-	1
Other creditors and accruals	2,379	2,736
Deferred income	20,000	-
Tax and social security	1,288	1,231
	<u>23,667</u>	<u>3,968</u>

HOPE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

10 Movements on restricted funds

	Hub £	CAP £	Hardship £	Fire Gentleman £	Total £
At 1 October 2023	12,558	838	2,100	310	15,806
Incoming resources	8,774	1,050	-	-	9,824
Resources expended	(26,122)	(13,117)	(232)	-	(39,471)
Transfers between restricted funds	310	-	-	(310)	-
Transfer from general fund	18,925	12,617	-	-	31,542
	<u>14,445</u>	<u>1,388</u>	<u>1,868</u>	<u>-</u>	<u>17,701</u>
At 30 September 2024	14,445	1,388	1,868	-	17,701

Transfer from the general fund is for the salary costs incurred by restricted activities of the charity with the cost being met by the church.

	Hub £	CAP £	Hardship £	Fire Gentleman £	Total £
At 1 October 2022	2,471	350	2,903	370	6,094
Incoming resources	12,377	869	-	-	13,246
Resources expended	(20,006)	(12,191)	(803)	(60)	(33,060)
Transfer to general fund	17,716	11,810	-	-	29,526
	<u>12,558</u>	<u>838</u>	<u>2,100</u>	<u>310</u>	<u>15,806</u>
At 30 September 2023	12,558	838	2,100	310	15,806

11 Analysis of net assets between funds

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Cash	165,915	17,701	183,616	140,572	15,806	156,378
Other assets	588,614	-	588,614	631,923	-	631,923
	<u>754,529</u>	<u>17,701</u>	<u>772,230</u>	<u>772,495</u>	<u>15,806</u>	<u>788,301</u>

HOPE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 30 SEPTEMBER 2024 CONTINUED

12 Trustees' and staff salaries and expenses

	Unrestricted Fund £	Restricted Fund £	2024 £	2023 £
The church had paid remuneration to staff as follows:				
MJ MacDiarmid (Trustee)	35,790	-	35,790	33,934
Other Employees	36,237	35,094	71,331	64,463
Pension costs	4,024	1,643	5,667	5,471
Expenses	264	-	264	195
	<u>76,315</u>	<u>36,737</u>	<u>113,052</u>	<u>104,063</u>
Employer's national insurance	2,142	-	2,142	1,075
	<u><u>78,457</u></u>	<u><u>36,737</u></u>	<u><u>115,194</u></u>	<u><u>105,138</u></u>

The amount paid to MJ MacDiarmid was for ministry support, not in connection with his trustee responsibilities. This amount is paid in accordance with the charity's governing document. No amount was paid to any trustee for the services of being a trustee.

The above expenses include travel costs of £145 (2023: £39) repaid to one trustee (2023: one trustee).

The average number of full time employees during the year were:

Charitable activities	<u><u>7</u></u>	<u><u>7</u></u>
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There are no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

13 Christians Against Poverty Expenses Summary

The following expenses are included in the accounts under the appropriate headings and are summarised here to show a total cost for the CAP centre.

	Unrestricted Fund £	Restricted Funds £	2024 £	Unrestricted Fund £	Restricted Funds £	2023 £
Staff costs	-	12,617	12,617	-	11,810	11,810
Travel expenses	-	119	119	-	51	51
Telephone	-	65	65	-	59	59
Contribution to head office	3,600	-	3,600	3,600	-	3,600
Miscellaneous expenses	-	296	296	-	194	194
Gifts to individuals	-	20	20	-	77	77
	<u>3,600</u>	<u>13,117</u>	<u>16,717</u>	<u>3,600</u>	<u>12,191</u>	<u>15,791</u>

* Unrestricted CAP expenditure is included in expenditure noted in note 3 and 6.

14 Related Party Disclosures

During the year donations were received from trustees totalling £25,885 (2023: £23,860).