



**Registered Charity Number 1056291**

**JIREH COMMUNITY PROJECT TRUST  
REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31 MARCH 2021**



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**JIREH COMMUNITY PROJECT TRUST**  
**Report and Accounts**

**Contents**

	<b>Page</b>
Trustees' Report	3
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the accounts	10

**The report of the Trustees for the year ended 31 March 2021**

## **JIREH COMMUNITY PROJECT TRUST**

### **Introduction**

The trustees present their annual report and financial statements of the charity for the year ended 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, the Charities Act 2011, and the 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 2015), (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1<sup>st</sup> January 2019), (The SORP).

### **Purpose and Activities of the Charity**

#### **Objectives**

Jireh Community Project Trust ("The Trust") was established by Trust Deeds dated 16<sup>th</sup> July 1964 and 2<sup>nd</sup> July 1966 to own the land and buildings at Teehey Gardens, Bebington, which were conveyed "without payment". At that time the charity was known as Jireh Chapel Trust.

A series of Supplemental Deeds reflect the changes in Trustees over the years since the original Deeds.

The objects of the deeds are being observed by the application of a strategy which is empowered by our vision as a church, which is: -

#### **'to love God and to love our neighbour**

Loving God is expressed in worship, prayer, fellowship and Bible study and is worked out in loving our neighbour.

Love involves compassion leading to community action; providing for the general wellbeing of people and communities, including pastoral care and practical help. Neighbour includes anyone within the geographical area of the charity's activities, with a particular focus on those in most need.

#### **Achievements and performances**

This year has been a very different year for everyone around the world.

It presented us with the challenge of how we love our neighbours in the midst of a global pandemic. As a national lockdown started we had to very quickly and nimbly respond to the very new needs of our community. This led to a number of new projects including; phone calls to the lonely and vulnerable, shopping for individuals and families, collecting vital items for people like prescriptions and creating a virtual community through social media to help ease the feelings of isolation and create a user friendly system in which people could reach out for help.

This period also saw the launch of our Messy Bag project. These were themed bags hand delivered to over 100 children on a weekly basis, filled with crafts and activities designed for children of all ages to engage with during the week that also helped with home schooling; activities for individuals and the whole family to enjoy. The bags were then returned at the end of every week with food donations for Wirral Food Bank, before being refilled for the following week's themed activities. Over the course of the Messy Bag project, which ran

### **The report of the Trustees for the year ended 31 March 2021**

## **JIREH COMMUNITY PROJECT TRUST**

until the start of the school summer holidays, over 300kg of food were donated to Wirral Food Bank as a result of this project.

As restrictions started to ease and people could meet up outside we looked for ways of people coming together in Covid-safe ways. We developed a number of activity trails around the local community, our pumpkin, pancake and Easter trails were very popular, as well as arranging picnic meet ups and group walks.

We were able to have some celebrations around Christmas time and had a wonderful time community carol singing in the car park with homemade Christingles.

As lock down came again in January, we reintroduced the Messy Bags, this time they were family Messy Bags, focussing on activities the family could do altogether. The phone calls, emails, shopping, and our virtual community group all continued throughout this time.

All these things we will continue to do while there are restrictions in place. This year has made us think more creatively about how we love our community and the experiences of the past year will continue to affect how we love those around us for a very long time to come.

## **Financial Review**

### **Policies on reserves**

Year on year the Trustees plan to utilise available income, subject to making adequate reserves for known and future potential liabilities and commitments. Annual surpluses or deficits are credited or charged to the Unrestricted Fund or Restricted Fund in accordance with the charity's policy. In accordance with the policy of the Trustees, at least one tenth of income generated from church activities has been set aside in an Unrestricted Fund (the Support Fund) for the support of missionaries, mission organisations, community activities, emergency situations and those with particular need of financial assistance.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### **Transactions and Financial position**

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £14,717 (2020 incoming: £8,890).

The total reserves at the yearend stand at £351,792 and there were free liquid reserves at the yearend of £2,833 (there were no free liquid reserves in 2020). The charity will continue due to the financial support of its members who will continue to cover any shortfall in financial resources.

## **Reference and administrative details**

Date of registration	21 <sup>st</sup> June 1996
The Registered Office	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1056291

### **Trustees**

The Trustees during the year and at the date of this report are: -

M J Wright	Mrs K J Johnson	S Taylor-Smith
Mrs S Clarke	Mrs M Thomas (resigned 30 September 2020)	

## **JIREH COMMUNITY PROJECT TRUST**

### **The report of the Trustees for the year ended 31 March 2021**

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application. The methods adopted for the recruitment and appointment of new trustees The trustees are chosen to bring a wide variety of skills to the charity management.

#### **Independent Examiner**

Ms Phoebe Hughes, 9 Bromborough Road, Bebington, Wirral

#### **Statement of Trustees' Responsibilities**

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 law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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. They are also responsible for safeguarding the assets of the charity and 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 in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 25 January 2022

**Kirsty Johnson**

Trustee

## **JIREH COMMUNITY PROJECT TRUST**

### **Independent Examiner's Report to the Trustees of the Charity**

#### **Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 March 2021**

I report on the financial statement of the charity on page 7 to 15 for the year ended 31 March 2021.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

#### **Independent Examiner's Statement**

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Phoebe Hughes, Member of the Association of Accounting Technicians  
PREN Accountancy Ltd, 9 Bromborough Road, Bebington,, Wirral  
The date upon which my opinion is expressed is: 25 January 2022

**JIREH COMMUNITY PROJECT TRUST**  
**Statement of Financial Activities**  
**For the year ended 31 March 2021**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Last Year Total Funds 2020 £</b>
<b>Income</b>				
Donations and legacies	36,680	-	36,680	38,272
Grants received	7,500	6,133	13,633	29,000
Rental income	763	-	763	12,290
<b>Total income</b>	<b>44,943</b>	<b>6,133</b>	<b>51,076</b>	<b>79,562</b>
<b>Expenditure</b>				
Expenditure on charitable activities	34,085	8,983	43,068	47,972
Depreciation	281	19,119	19,400	19,400
Governance costs	3,325	-	3,325	3,300
<b>Total expenditure</b>	<b>37,691</b>	<b>28,102</b>	<b>65,793</b>	<b>70,672</b>
<b>Net income/(expenditure) for the year</b>	<b>7,252</b>	<b>(21,969)</b>	<b>(14,717)</b>	<b>8,890</b>
<b>Net movement in funds</b>	<b>7,252</b>	<b>(21,969)</b>	<b>(14,717)</b>	<b>8,890</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>	<b>20,875</b>	<b>345,634</b>	<b>366,509</b>	<b>357,619</b>
<b>Total funds carried forward</b>	<b>28,127</b>	<b>323,665</b>	<b>351,792</b>	<b>366,509</b>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

**All activities derive from continuing operations**

**The notes on page 10 to 15 form an integral part of these accounts**

**JIREH COMMUNITY PROJECT TRUST****Statement of Financial Activities****For the year ended 31 March 2021****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
<b>Income</b>			
Donations and legacies	38,272	-	38,272
Grants received	-	29,000	29,000
Rental income	<u>12,290</u>	<u>-</u>	<u>12,290</u>
<b>Total income</b>	<b><u>50,562</u></b>	<b><u>29,000</u></b>	<b><u>79,562</u></b>
<b>Expenditure</b>			
Expenditure on church activities	45,357	2,615	47,972
Depreciation	281	19,119	19,400
Governance costs	<u>3,300</u>	<u>-</u>	<u>3,300</u>
<b>Total expenditure</b>	<b><u>48,928</u></b>	<b><u>21,734</u></b>	<b><u>70,672</u></b>
<b>Net income/(expenditure) for the year</b>	<b><u>1,624</u></b>	<b><u>7,266</u></b>	<b><u>8,890</u></b>
<b>Net movement in funds</b>	<b>1,624</b>	<b>7,266</b>	<b>8,890</b>
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	<b><u>19,251</u></b>	<b><u>338,368</u></b>	<b><u>357,619</u></b>
<b>Total funds carried forward</b>	<b><u>20,875</u></b>	<b><u>345,634</u></b>	<b><u>366,509</u></b>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

**All activities derive from continuing operations**

**The notes on page 10 to 15 form an integral part of these accounts**



**JIREH COMMUNITY PROJECT TRUST****Balance Sheet****As at 31 March 2021**

		<b>2021</b>		<b>2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>The Assets and liabilities of the charity</b>					
<b>Fixed Assets</b>					
Tangible assets		335,404		354,804	
<b>Current Assets</b>					
Debtors	8	13,555		13,426	
Cash at the bank and in hand		<u>21,712</u>		<u>16,137</u>	
<b>Total current assets</b>		<b>35,267</b>		<b>29,563</b>	
<b>Creditors:-</b>					
Amount due within one year	9	(5,539)		(544)	
Amount falling due after a year	9	<u>(13,340)</u>		<u>(17,314)</u>	
		<b>(18,879)</b>		<b>(17,858)</b>	
<b>Net current assets</b>		<u>16,388</u>		<u>11,705</u>	
<b>Net assets</b>		<b><u>351,792</u></b>		<b><u>366,509</u></b>	
<b>The funds of the charity</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds	11	28,127		20,875	
<b>Restricted Funds</b>	11	<u>323,665</u>		<u>345,634</u>	
<b>Total charity funds</b>		<b><u>351,792</u></b>		<b><u>366,509</u></b>	

**Mal Wright – Trustee****Approved by the board of Trustees on 25 January 2022****The notes on page 10 to 15 form an integral part of these accounts**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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.

The trust constitutes a public benefit entity as defined by FRS 102.

**b) Reconciliation with previous Generally Accepted Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

**c) Preparation of the accounts on a going concern basis**

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

**d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**e) Donated services and facilities**

Donated professional services and donated 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. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated 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.

## JIREH COMMUNITY PROJECT TRUST

### Notes to the Accounts for the year ended 31 March 2021

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

j) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Building	4%
Plant, equipment, and motor vehicles	20%
Furniture	20%

k) 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.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**JIREH COMMUNITY PROJECT TRUST****Notes to the Accounts for the year ended 31 March 2020****m) Creditors and provisions**

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 estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Financial instruments**

The charity only 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 with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

**2 Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
<b>Donations</b>	<b>£</b>	<b>£</b>
Gifts	23,706	28,372
Taxation refund	6,180	6,600
In kind services	2,600	2,500
Corporate gifts	<u>4,194</u>	<u>800</u>
	<b><u>36,680</u></b>	<b><u>38,277</u></b>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**3 Analysis of expenditure on charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	23,690	23,690
Motor and travel expenses	-	367
Volunteer expense	2,200	2,153
Activities	2,892	6,693
Premises costs	6,026	6,566
Insurance	1,370	1,332
Repairs and renewals	1,794	2,467
Loan interest	586	194
Gifts and grants	<u>4,510</u>	<u>4,510</u>
<b>Total</b>	<b><u>43,068</u></b>	<b><u>47,972</u></b>

**JIREH COMMUNITY PROJECT TRUST****Notes to the Accounts for the year ended 31 March 2021****4 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	<b>General support</b>	<b>Governance Function</b>	<b>Total</b>	<b>Basis of apportionment</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
Accounting services	-	2,600	2,600	Governance
Independent Examination	-	725	725	Governance
Total	-	<b>3,325</b>	<b>3,325</b>	

**5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	23,690	23,690
	<b><u>23,690</u></b>	<b><u>23,690</u></b>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

**6 Staff Numbers**

The average monthly head count was 1 staff (2020: 1 staff).

**JIREH COMMUNITY PROJECT TRUST**
**Notes to the Accounts for the year ended 31 March 2020**
**7 Tangible fixed assets**

	Long leasehold Land and Buildings £	Plant machinery and motor vehicles £	Total £
<b>Cost:</b>			
As at 1 April 2020	423,580	55,870	479,450
Additions	-	-	-
As at 31 March 2021	<b>423,580</b>	<b>55,870</b>	<b>479,450</b>
<b>Depreciation:</b>			
As at 1 April 2020	105,875	18,771	124,646
Charge for the year	15,125	4,275	19,400
As at 31 March 2021	<b>121,000</b>	<b>23,046</b>	<b>124,646</b>
<b>Net book value</b>			
As at 31 March 2021	<b>302,580</b>	<b>32,824</b>	<b>335,404</b>
As at 31 March 2020	<b>317,705</b>	<b>37,099</b>	<b>354,804</b>

**8 Debtors**

	2021 £	2020 £
Taxation refundable	12,692	13,324
Other debtor	863	102
	<b>13,555</b>	<b>13,426</b>

**9 Creditors: amounts falling due within one year**

	2021 £	2020 £
Tax and national insurance	1,027	544
MET loan	4,512	-
	<b>5,539</b>	<b>544</b>

**JIREH COMMUNITY PROJECT TRUST****Notes to the Accounts for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Creditors: amounts falling due after a year</b>		
MET loan	<u>13,340</u>	<u>17,314</u>

**10 Contingent assets – legacy income**

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

**11 Analysis of charitable funds - analysis of movements in funds**

	<b>Balance</b>				<b>Funds</b>
	<b>1 April</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 March</b>
	<b>2020</b>				<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	20,875	44,943	(37,691)	-	28,127
Restricted funds	<u>345,634</u>	<u>6,133</u>	<u>(28,102)</u>	<u>-</u>	<u>323,665</u>
<b>Total</b>	<u>366,509</u>	<u>51,076</u>	<u>(65,793)</u>	<u>-</u>	<u>351,792</u>

**Purpose of the Funds**

**General fund** - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

**Restricted fund** – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme