

Registered Charity Number 1059804

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2021**

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Independent Examiner's Report to the Trustees of Shekinah Christian Church Penzance Trust.

I report on the accounts of the Trust for the period ended 31 March 2021, which is set out on pages 2 to 7.

Respective Responsibilities of 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. 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 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:	KRISTIN CAROL SIMMONS
Relevant professional qualification or body:	ACCA 1299292

Signature:	Date:
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SHEKINAH CHRISTIAN CHURCH PENZANCE TRUST

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2021

MONETARY ASSETS

	<u>2021</u>	<u>2020</u>
Bank Current Accounts - Main Account	111,579	93,184
- Designated Account	7,331	5,844
- Hope Account	2,588	435
Cash in Hand	<u>300</u>	<u>300</u>
	<u>121,798</u>	<u>99,763</u>

OTHER ASSETS

Equipment;

	<u>Date of Purchase</u>	<u>Cost</u>
PA Equipment	July 1999	1,683
Software (Adobe)	July 2008	1,278
Digital Projector	July 2016	820
Dehumidifiers	3 March 2017 & 8 January 2018	224
Security Cameras	22 June 2013	1,548
Apple iMac	21 November 2013	1,149
Signs	2 February 2017 & 12 March 2018	421
Chairs	16 December 2014 & 6 February 2018	1,689
Ceiling in Crèche	30 April 2015	3,518
Baffle Boards	1 December 2015	2,529
Coffee Machine	6 March 2017	168
Microphone	5 December 2016	140
Keyboard Amp	25 March 2018	979
PA Desk	6 September 2018	2,035
Vacuum Cleaner	9 July 2018	312
iPad	6 August 2018	329
Sail flags	10 December 2018	108
Air Cooler	7 May 2019	315
iMac	1 August 2020	1,324
Sail Flags	16 October 2020	114

Signed on behalf of the Trustees

Approved by the Trustees on

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Nigel Clark, Treasurer

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**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2021**

<u>RECEIPTS</u>	<u>2021</u>	<u>2020</u>
Building	---	7,200
Tithes and Offerings	91,397	81,037
Gift Aid Tax Refunds	15,741	16,752
Special Offering	---	508
Designated Fund Receipts	---	508
Hope Account Gifts	5,074	5,823
Donation	---	30
Children's Clubs	---	38
Outreach Parties	---	136
Ministry Contributions	100	75
The Ark	---	198
Sundry Receipts	202	990
Rent	---	1,330
Fun Day	---	2,545
Friendship Group	---	118
Books/CD	21	9
Reimbursement	<u>86</u>	<u>109</u>
Total Receipts for the Year	112,621	117,406

Opening Balances - Bank Accounts	99,464	84,582
- Cash	<u>300</u>	<u>300</u>
	<u>99,764</u>	<u>84,882</u>
	£212,385	£202,288
	=====	=====

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2021**

<u>PAYMENTS</u>	<u>2021</u>	<u>2020</u>
Wages	36,697	39,359
PAYE and National Insurance	6,974	7,500
Pension Policy Premiums	3,456	3,401
Ministry Gifts	---	1,788
Mileage	517	833
Payments from Designated Fund	7,802	6,400
Payments from Hope Account	3,160	6,194
Administration, Stationery and Literature	780	1,720
Refreshments	117	805
Website	675	1,017
Rent of Rooms etc.	17,004	17,004
Cleaning	203	405
Telephone	694	553
Leaders Expenses	228	469
Independent Examiners Fee	432	432
Children's Work and Youth Group	100	599
The Ark	---	99
Friendship Group	---	121
Loan	---	300
Speaker Expenses	---	1,684
Sundry Expenses	1,524	2,314
Technical	171	363
Utilities	2,411	3,280
Insurance	250	243
Centre Maintenance	4,173	1,276
Survey Fees	---	1,190
Pastoral Expenses	81	178
Resources	201	241
Fun Day	122	1,967
Covid Compliance	1,378	---
Pantomime	---	475
	<u>89,150</u>	<u>102,210</u>

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2021**

- Cont/d -

<u>PAYMENTS (Cont/d)</u>	<u>2021</u>	<u>2020</u>
<u>Capital Expenditure</u>		
Air Cooler	---	315
Sail Flags	113	---
Apple iMac	<u>1,324</u>	<u>---</u>
	1,437	315
TOTAL PAYMENTS FOR THE YEAR	90,587	102,525
Closing Balances - Bank Accounts	121,498	99,463
- Cash	<u>300</u>	<u>300</u>
	<u>121,798</u>	<u>99,763</u>
	£212,385	£202,288
	=====	=====

The Notes on pages 6 and 7 form part of these Accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

- 1) The Trustees have elected to prepare accounts on a receipts and payments basis as the gross recorded income from all sources does not exceed £250,000 and the charity is not a company incorporated under the Companies Acts.
- 2) Payments from the Designated Fund during the year have been;

	<u>2021</u>	<u>2020</u>
<u>Local Projects</u>		
Gifts	800	800
Homeless Support	---	58
Hope Project	<u>2,000</u>	<u>3,350</u>
	2,800	4,208
 <u>Mission Projects</u>		
Compassion	672	600
Ground Level	1,310	960
Christian Concern	250	---
Stand By Me	520	120
Stand By Me Shoe Appeal	<u>---</u>	<u>400</u>
	2,752	2,080

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

- Cont/d -

	<u>2021</u>	<u>2020</u>
<u>Worldwide Projects</u>		
Shoe Appeal – Lousa, Portugal	500	---
Oxfam Beirut Appeal	500	---
DEC Yemen	500	---
Mission India	350	---
DRC	<u>400</u>	<u>---</u>
	2,250	0
Miscellaneous Expenses	<u>---</u>	<u>---</u>
	£7,802	£6,288
	=====	=====

One tenth of all unspecified income of the Trust, plus specific offerings and gifts are deposited in the Designated Fund Bank Account which is used at the Trustees' discretion to support local community projects, missions work overseas and members.

- 3) Charles Fleming was reimbursed £517 for mileage expenses and £165 for telephone.
- 4) Marian Fleming (Lib) was reimbursed £529 for telephone expenses.

TRANSACTIONS WITH CONNECTED PERSONS

The following transactions with connected persons took place during the period.

- 1) Charles Fleming was appointed as leader of Shekinah Christian Church prior to the formation of the Trust and this appointment has continued under the Trust. During the period of the accounts, he has been paid gross wages of £29,764 and Pension Policy Premiums of £2,157 have been paid on his behalf. During the year he has been reimbursed for the mileage on his own vehicle as per note 3 to the accounts.
- 2) During the period, expenses were reimbursed as indicated in notes 3 and 4 on page 7 of the accounts.
- 3) Marian Fleming (Lib), wife of Charles Fleming, was paid gross wages of £14,128 for administration support and Pension Policy Premiums of £332 have been paid on her behalf.

Signed on behalf of the Trustees

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Nigel Clark
Treasurer

Date: